



VILIN BIO MED LTD.

Unit-II, Khasra No. 85, Madhopur Village, Hazaratpur, Roorkee, Dist : Haridwar (Uttarakhand)
E-mail : vilinbiomedltd@yahoo.co.in

NOTICE

NOTICE IS HEREBY GIVEN THAT THE FIFTEENTH ANNUAL GENERAL MEETING OF THE MEMBERS OF M/S VILIN BIO MED LIMITED SHALL BE HELD AT SHORT NOTICE ON TUESDAY, NOVEMBER 30, 2021 AT 11:00 A.M. AT THE REGISTERED OFFICE OF THE COMPANY SITUATED AT H. NO. 6-61-1, FIRST FLOOR, SHILPI COMPLEX, DILSUKHNAGAR, HYDERABAD – 500035, TELANGANA, INDIA

Ordinary Business:

1. To receive, consider and adopt the Audited Financial Statements for the Financial Year 2020-2021 together with the Reports of Directors and Auditor's thereon:

To consider and, if thought fit, to pass with or without modifications, the following Resolution as an Ordinary Resolution:

"RESOLVED THAT the Audited Financial Statements for the Financial Year ended March 31, 2021 containing the Audited Balance Sheet as at March 31, 2021, the Statement of Profit and Loss Account for the period ended on that date, the Cash Flow Statement and Notes to Accounts together with the Report of the Directors and Auditor's thereon be and are hereby approved and adopted."

"RESOLVED FURTHER THAT the Directors of the Company, be and are hereby severally authorised to do all such acts, things and deeds including but not limited to filing of requisite Forms / Returns with the office of the Registrar of Companies so as to bring this Resolution in to force."

2. To re-appoint Statutory Auditors and to fix their Remuneration:

To consider and, if thought fit, to pass with or without modifications, the following Resolution as an Ordinary Resolution:

"RESOLVED THAT pursuant to the provisions of Section 139, 142 and other applicable provisions of the Companies Act, 2013 and the Rules made there-under, M/s Singh Yudhveer & Associates, Chartered Accountants (FRN: 011039C) be and are hereby re-appointed as Statutory Auditors of the Company from the conclusion of this Annual General Meeting and that the Board of Directors be and are hereby authorized to fix the Remuneration payable to them for their tenure in addition to reimbursement of all out-of-pocket expenses in connection with the audit of the accounts of the Company and for other services provided by them.

By the Order of Board
For Vilin Bio Med Limited

Sd/-

Addagunta Venu Gopal

Director

DIN: 01918868

Date: November 29, 2021

Place: Hyderabad



VILIN BIO MED LTD.

Unit-II, Khasra No. 85, Madhopur Village, Hazaratpur, Roorkee, Dist : Haridwar (Uttarakhand)
E-mail : vilinbiomedltd@yahoo.co.in

NOTES:

1. A MEMBER ENTITLED TO ATTEND AND TO VOTE AT THE MEETING IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE ON A POLL INSTEAD OF HIMSELF AND SUCH A PROXY NEED NOT BE A MEMBER OF THE COMPANY.
2. PROXY(IES) IN ORDER TO BE EFFECTIVE MUST BE RECEIVED AT THE COMPANY'S REGISTERED OFFICE NOT LESS THAN 48 HOURS BEFORE THE COMMENCEMENT OF THE MEETING.
3. THE FIFTEENTH ANNUAL GENERAL MEETING OF THE COMPANY IS BEING HELD IN ACCORDANCE WITH THE GENERAL ORDER: ROCH/AGM/STA/2020-21 DATED SEPTEMBER 23, 2021 ISSUED BY THE REGISTRAR OF COMPANIES, HYDERABAD GRANTING EXTENSION OF THE TIME FOR HOLDING AGM UNDER SECTION 96(1) OF THE COMPANIES ACT, 2013 FOR THE FY 2020-2021 UP TO NOVEMBER 30, 2021.

VILIN BIO MED LIMITED

CIN: U24230TG2005PLC046689

Address: H.NO.6-61-1,1ST FLOOR, SHILPI COMPLEX,

DILSUKHNAGAR HYDERABAD TG 500035 IN

Email Id: vilinbiomedltd@yahoo.co.in

Director's Report

To

The Members,

Your Directors take pleasure in presenting the Director's Report on the business and operations of your Company along with the Audited Statements of Accounts for the year ended 31 March, 2021.

1. Financial summary or highlights / performance of the company (standalone)

The Board's Report has been prepared based on the stand alone financial statements of the company.

PARTICULARS	CURRENT YEAR (2020-21) (Amount in Rs.)	PREVIOUS YEAR (2019-20) (Amount in Rs.)
Turnover & other income	11,71,88,069.25	16,82,41,474.19
Less: Expenditure	11,30,06,707.82	16,31,86,857.99
Profit/(Loss) before Depreciation	41,81,361.43	50,54,616.20
Less: Depreciation	25,69,998.82	31,16,340.17
Profit/(Loss) after Depreciation	16,11,362.61	19,38,276.03
Less: Net Current Tax	4,00,000.00	5,00,000.00
Less: Previous Year Tax	-	(1,38,337.00)
Less: Deferred Tax Liab./ (Assets)	-	-
Profit/Loss After Tax	12,11,362.61	15,76,613.03

2. Details of subsidiary/joint ventures/associate companies

Company does not have any Subsidiary company/ Joint venture/ Associate company during the financial year.

3. Performance and financial position of each of the subsidiaries, associates and joint venture companies included in the consolidated financial statement.

Since the Company does not have any subsidiary, associate or Joint Venture company, the requirement to provide the Performance and financial position of each of the subsidiaries, associates and joint venture companies does not arise.

4. Dividend

In view of the planned business growth, your Directors deem it proper to preserve the resources of the Company for its activities and therefore, do not propose any dividend for the Financial Year ended March 31, 2021.

5. Reserves

The Company proposes to transfer a sum of Rs 12,11,362.61/- to Surplus during the financial year ended 31st March, 2021.

6. Statement on Company's Affairs

During the year under review, the Company has earned a profit of Rs. 12,11,362.61/- for the year ended 31st March 2021 and the Directors have been making continuous efforts to increase the profitability of the Company and targets to achieve much better results in the years to come.

7. Change in the nature of the business, if any

There is no change in the nature of business of the company.

8. Material changes and commitments, if any, affecting the financial position of the company which have occurred between the end of the financial year 2020-21 (i.e. from 1st day of April 2021) of the company to which the financial statements relate and till the date of this report.

There has been no material changes and commitments affecting financial position of the Company that have occurred between the balance sheet date and date of this report.

9. Detail of significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future

No such significant and material order has been passed by any regulators or courts or tribunals impacting the going concern status and company's operations in future.

10. Deposits

During the year under review, Company has not accepted any deposits in terms of Section 73 and 74 of the Companies Act, 2013 read together with the Companies (Acceptance of Deposits) Rules, 2014. The Company did not have outstanding deposits at the beginning/ at the end of the year.

11. Explanation or comments on qualifications, reservations or adverse remarks or disclaimers made by the auditors and/or the practicing company secretary in their reports

A. Auditor's Report:

The Notes on financial statement referred to in the Auditors' Report are self-explanatory and do not call for any further comments. The Auditors' Report does not contain any comments, qualification, reservation or adverse remark.

B. Secretarial Auditor's Report:

The Provisions of section 204 of companies act, 2013 relating to Secretarial Audit are **not applicable** for your company so no reports are required to receive from the Practicing Company Secretary.

12. Financial Position

A) Issue of equity shares with differential voting rights

No equity shares with differential voting rights has been issued by the company during the financial year.

B) Issue of sweat equity shares

The Company does not have issued sweat equity shares pursuant to provisions of Section 54 read with Rule 8 of the Companies (Share Capital and Debenture) Rules, 2014 during the Financial Year.

C) Issue of employee stock options

The Company does not have issued shares under employee's stock options scheme pursuant to provisions of Rule 12(9) of the Companies (Share Capital and Debenture) Rules, 2014, so question does not arise about voting rights not exercised by employee during the year under review.

D) Buy Back Of Securities

The Company has not bought back any of its securities pursuant to the provisions of Section 67 and Section 68 of the Companies Act 2013 during the financial year under review.

13. Corporate social responsibility (CSR)

Provisions of Corporate Social Responsibility pursuant to the provisions of the section 135 of the Companies Act 2013 is **not applicable** for your company.

14. Directors

A) Changes in Directors and Key Managerial Personnel

The details about the changes in the directors or key managerial personnel by way of appointment, re – designation, resignation, death or disqualification, variation made or withdrawn etc are as follow:

NAME OF DIRECTORS	CHANGE IN DESIGNATION, APPOINTMENT, REGULARIZATION, RETIREMENT, RESIGNATION	DATE OF SUCH EVENT
Anvesh Moola	Regularization	31/12/2020
Ashok Kumar Beniwal	Regularization	31/12/2020

B) Declaration by an Independent Director(s) and re- appointment, if any

Provisions of Independent Director is **not applicable** in our company.

C) Formal Annual Evaluation

Provision of clause p of section 134(3) of the Companies Act, 2013 regarding performance evaluation of director himself is **not applicable** in our company.

15. Number of board meetings of board of directors

The Board of Directors duly met four times during the year for which proper notices were given and the proceedings were properly recorded in the Minutes Book maintained for the purpose.

Serial no.	Date of board meeting	Number of directors who attended the board meeting
01	25.06.2020	3
02	05.09.2020	2
03	08.12.2020	3
04	31.03.2021	3

16. Audit committee

Provision of Audit committee is **not applicable** in our company.

17. Details of establishment of vigil mechanism for directors and employees

Provision of Vigil Mechanism is **not applicable** in our company.

18. Nomination and remuneration committee

Provision of Nomination and Remuneration committee is **not applicable** in our company.

19. Particulars of loans, guarantees or investments under section 186

During the financial year 2020-21, the Company did not grant any loan or provide any guarantee or made any investment in securities as per the provisions of section 186 of the Companies Act, 2013.

20. Particulars of contracts or arrangements with related parties

In financial year 2020-21, company has not entered into any contracts or arrangements with related parties.

21. Risk management policy

In Addition to risk that already exist the management is assimilating risk management Policy.

22. Directors' responsibility statement

The Directors' Responsibility Statement referred to in clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013, shall state that—

(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 had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

23. Compliance with the provision of Secretarial Standard-1 and Secretarial Standard -2.

The applicable provisions of Secretarial Standard, SS-1 and SS - 2 relating to 'Meeting of Board of Directors' and 'General Meeting' respectively has been duly complied by your Company.

24. Disclosure about cost audit

Provision given under section 148 of Companies Act,2013 and rule 14 of company (audit and auditor) rules, 2014 is **not applicable** in our company.

25. Conservation of energy, technology absorption, foreign exchange earnings and outgo

The disclosure to be made under sub section (3) (m) of Section 134 of the Companies Act 2013 read with Rule (8) (3) of the Companies (Accounts) Rules, 2014 by your Company are explained as under:

a) **Conservation of Energy & Technology Absorption:** As the Company is engaged in manufacturing activity, it has taken positive steps for conservation of Energy & Technology absorption.

b) **Foreign Exchange Earning & Outgo:** There was no foreign exchange earning & outgo during the year.

26. Internal financial controls

The Board of your company has laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and operating effectively.

27. Details of amount received from directors or relative of directors pursuant to companies (acceptance of deposits) rules, 2014.

During the financial year 2020-21, No amount received from directors or relative of directors pursuant to provisions of Companies (Acceptance of Deposits) rules, 2014.

28. Anti sexual harassment policy

The Company has in place an Anti Sexual Harassment Policy in line with the requirements of Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act 2013. All employees including trainees are covered under this policy.

The following is the summary of sexual harassment complaints received and disposed off during the current financial year.

Number of Complaints received: Nil

Number of Complaints disposed off: Nil

29. Details of each of the fraud reported to the Audit Committee or the Board by Statutory Auditor, Cost Auditor or Secretarial Auditor:

There was no fraud reported in the Company during the Financial Year ended 31st March, 2021. This is also being supported by the report of the auditors of the Company as no fraud has been reported in their audit report for the Financial Year ended 31st March, 2021.

30. Maintenance of cost records as specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013, is required by the Company and accordingly such accounts and records are made and maintained

The company is not required to make or maintain the cost records under Section 148(1) of the Companies Act, 2013.

31. Acknowledgements

An acknowledgement to all with whose help, co-operation and hard work the Company is able to achieve the results.

32. STATUTORY AUDITORS:

Being the Auditors of the Company Singh Yudhveer & Associates Chartered Accountants, will not continue as auditors due to Pre-occupation of their works and

M/s Prashanth & Neeraj, Chartered Accountants will be appointed as auditors and hold office for next five years 21-22 to 25-26 As required under the provisions of section - 139(1) of the Companies Act, 2013, the company has received a written consent from M/s Prashanth & Neeraj, Chartered Accountants to their appointment and a certificate, to the effect, if made, would be in accordance with the new Act and the Rules framed there under and that they satisfy the criteria provided in section- 141 of Companies Act, 2013.

Your directors recommend their appointment as Statutory Auditors of the Company.

For and on behalf of the Board of Directors
VILIN BIO MED LIMITED

ADDAGUNTA Digitally signed by
ADDAGUNTA VENU GOPAL
VENU GOPAL Date: 2022.04.22 10:54:35
+05'30'

Sd/-
(Director)
Name: Addagunta Venu Gopal
DIN: 01918868
R/o: 12-5-14/20, Flat No-T-3,
Gouthaminagar
Mancherial, Adilabad
Mancherial Telangana
504208 India

Place: Roorkee
Date: 29-11-2021

Sd/-
(Director)
Name: Anvesh Moola
DIN: 08659891
R/o: 3-9-55/3, Reddy Colony
Hanamkonda, D H Suthoon, ,
Warangal, Hanamkonda
Telangana- 506011
India



Singh Yudhveer & Associates

Chartered Accountants

INDEPENDENT AUDITOR'S REPORT
UDIN: 22401054AAAABF4600

TO THE MEMBERS OF M/S VILIN BIOMED LIMITED

Report on the Standalone Financial Statements

We have audited the accompanying standalone financial statements of **M/s VILIN BIOMED Limited**, which comprise the Balance Sheet as at March 31, 2021, and the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year then ended and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Standalone 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 standalone financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

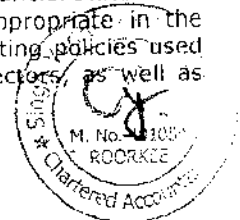
Our responsibility is to express an opinion on these standalone financial statements based on our audit.

In conducting 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 the Rules made there under and the Order issued under section 143(11) of the Act.

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

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

A. Coy



UDIN: 22401054AAAABF4600

ANNEXURE 'A' TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report, of even date)

Report on Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government in terms of Section 143(11) of the Companies Act, 2013 ("the Act") of VILIN BIO-MED LIMITED ("the Company").

i. In respect of the Company's fixed assets:

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

(b) The Company has a program of verification to cover all the items of fixed assets in a phased manner which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain fixed assets were physically verified by the management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

(c) According to the information and explanations given to us, the records examined by us and based on the examination of the conveyance deeds provided to us, we report that, the title deeds, comprising all the immovable properties of land and buildings which are freehold, are held in the name of the Company as at the balance sheet date. In respect of immovable properties of land and building that have been taken on lease and disclosed as fixed assets in the standalone financial statements, the lease agreements are in the name of the Company.

ii. As explained to us, the inventories were physically verified during the year by the Management at reasonable intervals and no material discrepancies were noticed on physical verification.

iii. The Company has not granted any loans, secured or unsecured, to companies, firms, limited liability partnerships of other parties covered in the register maintained under Section 189 of the Act.

iv. In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of Sections 185 and 186 of the Act in respect of grant of loans, making investments and providing guarantees and securities, as applicable.

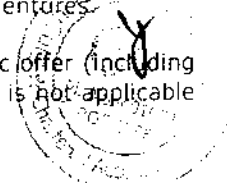
v. The Company has not accepted deposits during the year and does not have any unclaimed deposits as at March 31, 2021 and therefore, the provisions of the clause 3 (v) of the Order are not applicable to the Company.

vi. The maintenance of cost records has not been specified by the Central Government under section 148(1) of the Companies Act, 2013 for the business activities carried out by the Company. Thus, reporting under clause 3(vi) of the order is not applicable to the Company.

vii. According to the information and explanations given to us, in respect of statutory dues: (a) The Company has generally been regular in depositing undisputed statutory dues, including Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, Goods and Service Tax, Value Added Tax, Customs Duty, Excise Duty, Cess and other material statutory dues applicable to it with the appropriate authorities. (b) There were no undisputed amounts payable in respect of Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, Value Added Tax, Goods and Service Tax, Customs Duty, Excise Duty, Cess and other material statutory dues in arrears as at March 31, 2021 for a period of more than six months from the date they became payable.

viii. In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of loans or borrowing to banks. The Company does not have any loans or borrowing from the financial institutions or government and has not issued any debentures.

ix. The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) or term loans and hence reporting under clause 3 (ix) of the Order is not applicable to the Company.



x. To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or no material fraud on the Company by its officers or employees has been noticed or reported during the year.

xi. In our opinion and according to the information and explanations given to us, the Company has not paid/provided any managerial remuneration in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Act.

xii. The Company is not a Nidhi Company and hence reporting under clause 3 (xii) of the Order is not applicable to the Company.

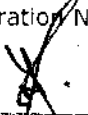
xiii. In our opinion and according to the information and explanations given to us, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 where applicable, for all transactions with the related parties and the details of related party transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.

xiv. During the year, the Company has not made any preferential allotment or private placement of shares or fully or partly paid convertible debentures and hence reporting under clause 3 (xiv) of the Order is not applicable to the Company.

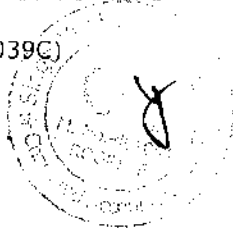
xv. In our opinion and according to the information and explanations given to us, during the year the Company has not entered into any non-cash transactions with its Directors or persons connected to its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.

xvi. The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

For **SINGH YUDHVEER & ASSOCIATES**
Chartered Accountants
(Firm Registration No.:011039C)



YUDHVEER SINGH
Proprietor
(Membership No.: 401054)



Place: Roorkee
Date: 29-11-2021
UDIN: 22401054AAAABF4600



VILIN BIO-MED LIMITED
 REGD. OFF : H. NO. 6-61-1, 1ST FLOOR, SHILPI COMPLEX, DILSUKHNAGAR
 HYDERABAD, TELANGANA - 500035
 WORKS : KH. NO. 85, VILL - MADHOPUR HAZRATPUR, ROORKEE - 247667
 DISTT - HARIDWAR, UTTARAKHAND
 CIN :- U24230TG2005PLC046689

BALANCE SHEET AS AT 31st MARCH 2021

PARTICULARS		NOTE NO.	AS AT 31st MARCH 2021 (IN RS.)	AS AT 31st MARCH 2020 (IN RS.)
I.	EQUITY AND LIABILITIES			
1	Shareholders' funds			
	(a) Share capital	2	33,000,000.00	33,000,000.00
	(b) Reserves and surplus	3	40,579,472.10	39,368,109.49
2	Share application money pending allotment		-	-
3	Non-current liabilities			
	(a) Long-term borrowings	4	10,157,861.94	-
	(b) Deferred tax liabilities (Net)	-	616,158.71	616,158.71
4	Current liabilities			
	(a) Short-term borrowings	5	45,000,000.00	45,341,186.00
	(b) Trade payables	6	8,168,769.64	18,605,552.25
	(c) Other current liabilities	7	842,167.00	7,478,665.00
	(d) Short-term provisions	8	550,000.00	550,000.00
	TOTAL		138,914,429.39	140,059,671.45
II.	ASSETS			
1	Non-current assets			
	(a) Fixed assets			
	(i) Tangible Assets	9	18,689,298.78	21,260,297.59
	(b) Long-term loans and advances	10	485,213.00	485,213.00
	(c) Other non-current assets		-	-
2	Current assets			
	(a) Inventories	11	20,641,902.00	21,095,978.00
	(b) Trade receivables	12	76,451,594.29	72,693,180.08
	(c) Cash and cash equivalents	13	465,257.00	666,207.84
	(d) Short-term loans and advances	14	22,181,164.32	23,858,794.93
	TOTAL		138,914,429.39	140,059,671.45

FOR & ON BEHALF OF THE BOARD OF DIRECTOR

AS PER OUR SEPARATE REPORT OF EVEN DATE ATTACHED
 FOR SINGH YUDHVEER & ASSOCIATES
 CHARTERED ACCOUNTANTS

A. VENUGOPAL
 Managing Director
 MG. DIRECTOR
 DIN-01918868

ANVESH MOOLA

DIRECTOR
 DIN-08659891

YUDHVEER SINGH
 PROPRIETOR
 M. NO. 401054

PLACE: ROORKEE
 DATE: 29-11-2021
 UDIN: 22401054AAAAABF4600

A. Venugopal

VILIN BIO-MED LIMITED
REGD. OFF : H. NO. 6-61-1, 1ST FLOOR, SHILPI COMPLEX, DILSUKHNAGAR
HYDERABAD, TELANGANA - 500035
WORKS : KH. NO. 85, VILL - MADHOPUR HAZRATPUR, ROORKEE - 247667
DISTT - HARIDWAR, UTTARAKHAND
CIN :- U24230TG2005PLC046689

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31st MARCH 2021

PARTICULARS		NOTE NO.	AS AT 31st MARCH 2021 (IN RS.)	AS AT 31st MARCH 2020 (IN RS.)
I.	Revenue from operations	15	117,152,222.49	168,129,474.19
II.	Other income	16	35,846.76	112,000.00
III.	Total Revenue (I + II)		117,188,069.25	168,241,474.19
IV.	Expenses:			
	Cost of materials consumed	17	90,628,316.57	139,187,848.77
	Change in Inventories of Finished Good, Work In Progress	18	(242,205.00)	(1,964,114.00)
	Employee benefits expense	19	10,612,689.44	13,467,555.74
	Finance costs	20	4,421,070.00	4,050,287.82
	Depreciation and amortization expense	9	2,569,998.82	3,116,340.17
	Other expenses	21	7,586,836.81	8,445,279.65
	Total expenses		115,576,706.64	166,303,198.16
V.	Profit before exceptional and extraordinary items and tax (III-IV)		1,611,362.61	1,938,276.03
VI.	Exceptional items		-	-
VII.	Profit before extraordinary items and tax (V - VI)		1,611,362.61	1,938,276.03
VIII.	Extraordinary Items		-	-
IX.	Profit before tax (VII- VIII)		1,611,362.61	1,938,276.03
X.	Tax expense:			
	(1) Current tax		400,000.00	500,000.00
	(2) Deferred tax		-	-
	(3) Previous Year Tax		-	(138,337.00)
XI.	Profit (Loss) for the period from continuing operations (VII-VIII)		1,211,362.61	1,576,613.03
XII.	Profit/(loss) from discontinuing operations		-	-
XIII.	Tax expense of discontinuing operations/ Income Tax for Earlier Years		-	-
XIV.	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)		-	-
XV.	Profit (Loss) for the period (XI + XIV)		1,211,362.61	1,576,613.03
XVI.	Earnings per equity share:			
	(1) Basic		0.37	0.48
	(2) Diluted		0.37	0.48

FOR & ON BEHALF OF THE BOARD OF DIRECTOR

AS PER OUR SEPARATE REPORT OF EVEN DATE ATTACHED
FOR SINGH YUDHVEER & ASSOCIATES
CHARTERED ACCOUNTANTS

Vilin Bio Med Ltd

ANVESH MOOLA

Managing Director

DIRECTOR

REG. DIRECTOR
DIN-01918868

DIN-08659891



YUDHVEER SINGH
PROPRIETOR
M. NO. 401054

PLACE: ROORKEE
DATE: 29-11-2021

UIN: 22401054AAAABF4600

A. Lal

M/S VILIN BIO MED LIMITED

Regd. Off:H. NO. 6-61-1, 1ST FLOOR, SHILPI COMPLEX
DILSUKHNAGAR, HYDERABAD, TELANGANA -500035
WORKS:- KH. NO. 85, VILL.- MADHOPUR HAZRATPUR,
Roorkee-247667 (U.K.)

Note: 1

SIGNIFICANT ACCOUNTING POLICIES:

I. Basis of preparation of financial statements

The financial statements are prepared under the historical cost convention, in accordance with the Indian Generally Accepted Accounting Principles comprising the mandatory accounting standards issued by the Institute of Chartered Accountants of India and the provisions of the Companies Act, 1956/2013 on accrual basis as adopted consistently by the company. All Assets and Liabilities have been classification as current or non-current as per the Company's normal operating cycle and other criteria set out in the revised schedule III of the Companies Act, 2013. For the purpose of current and non-current classification of assets and liabilities, the company has ascertained its operating cycle as 12 months for the purpose of current and non-current classification of assets and liabilities.

II. System of Accounting

- i) The company follows the mercantile system of accounting and recognizes income and expenditure on an accrual basis except in case of significant uncertainties.
- ii) Financial statements are based on historical cost. These costs are not adjusted to reflect the impact of changing value in the purchasing power of money.
- iii) Estimates and assumptions used in the preparation of the financial statements and disclosures are based upon management's evaluation of the relevant facts and circumstances as of the date of the financial Statements, which may differ from the actual results at a subsequent date.

III. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumption that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from these estimates. Adjustments as a result of differences between actual and estimates are prospectively made.

IV. Revenue Recognition

Income

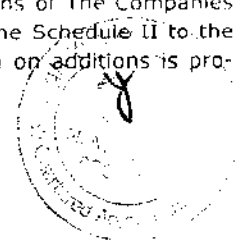
The Company recognize income (Contractual Receipts) on accrual basis. However, Where the ultimate collection of the same lacks' reasonable certainty, revenue recognition is postponed to the extent of uncertainty.

V. Fixed Assets:

Fixed Assets are stated at cost less accumulated depreciation. Cost includes all expenses incurred to bring the assets to its present location and condition.

VI. Depreciation

Depreciation (except on land which is not depreciated) is provided as per the provisions of The Companies Act 2013 which requires companies to compute the Depreciation in accordance with the Schedule II to the Companies Act which provides useful lives to compute the Depreciation. Depreciation on additions is pro-rata basis.



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Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2021, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For **SINGH YUDHVEER & ASSOCIATES**

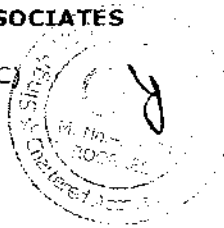
Chartered Accountants

(Firm Registration No.:011039C)


YUDHVEER SINGH

Proprietor

(Membership No.: 401054)



Place: Roorkee

Date: 29-11-2021

UDIN: 22401054AAAABF4600

Annexure-B to the Independent Auditor's Report of even date on the Financial Statement of M/S VILIN BIOMED LIMITED

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **M/S VILIN BIOMED LIMITED**, as of March 31, 2021 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Board of Directors of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the internal financial controls over financial reporting of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and events that are necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

VII. Foreign Exchange Transactions

Transactions in foreign currencies are recorded at exchange rates prevailing on the date of the respective transactions. Current assets and current liabilities denominated in foreign currency are translated at the exchange rate prevailing at the date of balance sheet. The resulting difference between the rate prevailing on the date of transaction and on the date of settlement as also on translation of current assets and current liabilities (other than those related to fixed assets where it is adjusted to the cost of acquisition thereof) at the end of the year is recognized at the income or the expense as the case may be.

VIII. Valuation of Inventories

Inventories are valued at cost or net realizable value whichever is lower. Cost of inventories comprise of all costs of purchase and other cost incurred in bringing the inventory to present location and condition.

IX. Employee Benefits

The company is not applying Accounting Standard -15. Employee Benefits for future are accounting on cash

X. Impairment of assets:

In the opinion of the company management there is no impairment to the assets to which accounting standard -28 "Impairment of assets" applied requiring any revenue recognition.

XI. Borrowing Costs

The company is applying Accounting Standard-16.

As per AS-16, Financing/ Borrowing cost attributable to acquisition and / or construction of qualifying assets is to be capitalized as a part of the cost of such assets up to the date such assets are ready for their intended use. Other financing / Borrowing costs should be charged to profit & loss account.

XII. Income-Tax

Income Tax expenses comprise of the Current Income Tax, deferred tax charge or credit.

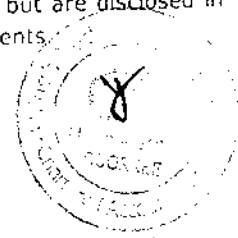
Current Tax is measured at the amount expected to be paid to the tax authorities in accordance with the provisions of Income Tax Act, 1961 as applicable to the financial year.

Deferred Taxes reflects the impact of current year timing differences between taxable income and accounting income for the year and reversal of timing differences of earlier year.

Deferred tax is measured based on the tax laws enacted or substantively enacted at the balance sheet date. Deferred tax recognized only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized.

XII. Provisions, Contingent Liabilities, and Contingent Assets

A provision is recognized when the company has a present obligation as a result of past event, it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at the balance sheet date and adjusted to reflect the current best estimates. Contingent liabilities are not recognized but are disclosed in the notes. Contingent Assets are neither recognized nor disclosed in the financial statements.



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

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone 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 principle generally accepted in India, of the state of affairs of the Company as at March 31, 2021, and its profit, total comprehensive income, the changes in equity and its 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 in terms of Section 143(11) of the Act, we give in "Annexure B" a statement on the matters specified in paragraphs 3 and 4 of the Order.

2. As required by Section 143(3) of the Act, based on our audit 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 including Other Comprehensive Income, Statement of Changes in Equity and the Statement of Cash Flow dealt with by this Report are in agreement with the books of account.

d) In our opinion, the aforesaid standalone financial statements comply with the Indian Accounting Standards prescribed under section 133 of the Act.

e) On the basis of the written representations received from the directors of the Company as on March 31, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2021 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". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.

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, as amended, in our opinion and to the best of our information and according to the explanations given to us:

i. The Company does not have any pending litigations which would impact its financial position.

ii. The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses.

iii. There were no amounts which required to be transferred by the company to the investors Education and Protection Fund.

For **SINGH YUDHVEER & ASSOCIATES**

Chartered Accountants

(Firm Registration No.: 0110389)

YUDHVEER SINGH

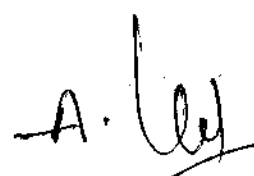
Proprietor

(Membership No.: 401054)

Place: Roorkee

Date: 29-11-2021

UDIN: 22401054AAAABF4600



VILIN BIO-MED LIMITED
 REGD. OFF :H. NO. 6-61-1, 1ST FLOOR, SHILPI COMPLEX, DILSUKHNAGAR
 HYDERABAD, TELANGANA - 500035
 WORKS : KH. NO. 85, VILL - MADHOPUR HAZRATPUR, ROORKEE - 247667
 DISTT - HARIDWAR, UTTARAKHAND
 CIN :- U24230TG2005PLC046689

NOTE ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021

PARTICULARS	AS AT 1st APRIL 2020 (IN RS.)	ADDITIONS / CREATED DURING THE YEAR	Deductions During the Year	AS AT 31st MARCH 2021(IN RS.)
NOTE NO - 3				
<u>RESERVE & SURPLUS</u> CAPITAL RESERVE (CAPITAL INVESTMENT SUBSIDY)	2,255,567.00	-	-	2,255,567.00
Total(A)	2,255,567.00	-	-	2,255,567.00
SURPLUS AS PER PROFIT & LOSS ACCOUNT	37,112,542.49	1,211,362.61	-	38,323,905.10
Total(B)	37,112,542.49	1,211,362.61	-	38,323,905.10
Total(A+B)	39,368,109.49	1,211,362.61	-	40,579,472.10



A. Lal

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NOTES ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021

PARTICULARS	AS AT 31st MARCH 2021 (IN RS.)	AS AT 31st MARCH 2020 (IN RS.)
NOTE NO. -4		
<u>LONG-TERM BORROWINGS</u>		
<u>SECURED LOAN:-</u>		
Loans From Bank	9,226,955.00	
A.N.B. - GECL TL-A/C-389800TL00000270	930,906.94	
A.N.B. - 195 A/C		
Note - Company during the year availed GECL Term Loan which is secured against Govt. guarantee under Covid-19 scheme bearing interest @ 7.65% P.A.		
TOTAL	10,157,861.94	

A. C. D.

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DISTT - HARIDWAR, UTTARAKHAND

NOTES ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021

PARTICULARS	AS AT 31st MARCH 2021 (IN RS.)	AS AT 31st MARCH 2020 (IN RS.)
<u>NOTE NO. -5</u> <u>SHORT-TERM BORROWINGS</u> <u>SECURED LOAN:-</u> Loans From Bank P.N.B. Ram Nagar, Roorkee CC- A/c-16831 { Secured against Hypothecation of Stock and Book Debts }	45,000,000.00	45,341,186.00
TOTAL	45,000,000.00	45,341,186.00

A. W. S.

P. S.



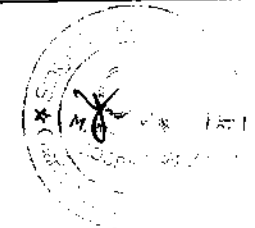
VILIN BIO-MED LIMITED
 REGD. OFF :H. NO. 6-61-1, 1ST FLOOR, SHILPI COMPLEX, DILSUKHNAGAR
 HYDERABAD, TELANGANA - 500035
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NOTES ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021

PARTICULARS	AS AT 31st MARCH 2021 (IN RS.)	AS AT 31st MARCH 2020 (IN RS.)
<u>NOTE NO. -6</u>		
<u>TRADE PAYABLE</u> For Purchases & Others	8,168,769.64	18,605,552.25
TOTAL	8,168,769.64	18,605,552.25
<u>NOTE NO. -7</u>		
<u>OTHER CURRENT LIABILITIES</u> Expenses Payable	842,167.00	2,478,665.00
TOTAL	842,167.00	2,478,665.00
<u>NOTE NO. -8</u>		
<u>SHORT TERM PROVISION</u> Provision For Income Tax Provision For Audit Fee	400,000.00 150,000.00	500,000.00 150,000.00
TOTAL	550,000.00	650,000.00

A. V. V.

P. P.



M/S VILIN BIOMED LIMITED

REGD OFF : H.NO. 6-61-1, 1ST FLOOR, SHILPI COMPLEX

DILSUKHNAGAR, HYDERABAD, ANDHRA PRADESH - 500035

WORKS : K.H. NO. 85, VILL - MADHOPUR HAZRATPUR, ROORKEE - 247667

DISTT - HARIDWAR, UTTARAKHAND

STATEMENT OF FIXED (TANGIBLE) ASSETS ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021

Note No. -9

PARTICULARS	GROSS BLOCK					DEPRECIATION					NET BLOCK	
	BALANCE AS ON 01.04.2020	ADDITIONS UP TO 30.09.2020	ADDITIONS AFTER 30.09.2020	SALE/ TRANSFER	TOTAL AS ON 31.03.2021	RATE %	BALANCE AS ON 01.04.2020	FOR THE YEAR	ADJUSTMENT FOR SALE	TOTAL AS ON 31.03.2021	BALANCE AS ON 31.03.2021	BALANCE AS ON 31.03.2020
	LAND	2,115,400.00				2,115,400.00						2,115,400.00
BUILDING	34,899,407.00				34,899,407.00		23,436,556.13	1,77,493.51		24,514,049.54	10,385,357.46	44,284,763.97
FURNITURE & FIXTURE	1,596,291.00				1,596,291.00		1,244,050.99	89,624.98		1,315,711.93	762,579.03	2,318,341.01
PLANT & MACHINERY	52,942,878.54				52,942,878.54		45,736,313.64	1,06,924.31		47,111,279.53	5,819,600.36	53,930,879.90
COMPUTERS	460,746.00				460,746.00		44,865.00			415,881.00	17,865.00	433,746.00
OFFICE EQUIPMENT	667,857.00				667,857.00		331,831.41	11,621.47		330,215.53	24,155.93	684,372.93
VEHICLE	1,170,875.00				1,170,875.00		1,130,514.48	4,253.55		1,166,621.45	66,124.97	1,232,746.42
TOTAL (R6.)	93,553,255.14				93,553,255.14		72,192,957.54	2,569,998.82		74,862,956.36	18,689,298.78	71,260,297.60



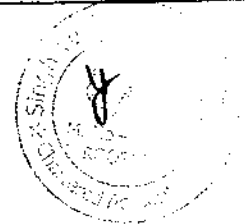
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NOTES ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021

PARTICULARS	AS AT 31st MARCH 2021 (IN RS.)	AS AT 31st MARCH 2020 (IN RS.)
NOTE NO. -10		
LONG TERM LOAN AND ADVANCE		
Earnest Money & Security	485,213.00	485,213.00
TOTAL	485,213.00	485,213.00
NOTE NO. -11		
INVENTORIES		
As taken value certified by the management:		
Raw Materials & Packing Materials	17,865,452.00	18,561,733.00
Semi Finished Good	790,550.00	845,655.00
Finished Good	1,985,900.00	1,688,590.00
TOTAL	20,641,902.00	21,095,978.00
NOTE NO. -12		
TRADE RECEIVABLE		
Trade Receivable	76,451,594.29	72,693,180.08
TOTAL	76,451,594.29	72,693,180.08
NOTE NO. -13		
CASH AND BANK BALANCES		
Cash In Hand	465,257.00	666,207.84
TOTAL	465,257.00	666,207.84
NOTE NO. -14		
SHORT TERM LOAN & ADVANCES		
Sundry Advances	12,681,459.32	8,179,504.20
GST ITC	9,499,705.00	15,679,290.73
TOTAL	22,181,164.32	23,858,794.93



A. L. G.

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NOTES ANNEXED TO AND FORMING PART OF PROFIT AS AT 31ST MARCH 2021

PARTICULARS	AS AT 31st MARCH 2021 (IN RS.)	AS AT 31st MARCH 2020 (IN RS.)
NOTE NO. -15		
REVENUE FROM OPERATIONS		
Net Sales	117,152,222.49	168,129,474.19
TOTAL	117,152,222.49	168,129,474.19
NOTE NO. -16		
OTHER INCOME		
Other Income	35,846.76	112,000.00
Total	35,846.76	112,000.00
NOTE NO. -17		
COST OF MATERIAL CONSUMED		
Opening Stock	18,561,733.00	19,462,654.92
Add: Purchase Net	89,932,035.57	138,286,926.85
Less: Closing Stock	17,865,452.00	18,561,733.00
TOTAL	90,628,316.57	139,187,848.77
NOTE NO. -18		
CHANGES IN INVENTORY OF FINISHED GOOD WORK IN PROGRESS AND STOCK IN TRADE		
Increase/ Decrease in Stock		
[A] Closing Stock		
Work In Progress	790,550.00	845,655.00
Finished Good	1,985,900.00	1,688,590.00
TOTAL	2,776,450.00	2,534,245.00
[B] Opening Stock		
Work In Progress	845,655.00	205,425.00
Finished Good	1,688,590.00	364,706.00
TOTAL	2,534,245.00	570,131.00
Net Increase/ (Decrease) [A]-[B]	(242,205.00)	(1,964,114.00)

A. G. Y.

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NOTES ANNEXED TO AND FORMING PART OF PROFIT AS AT 31ST MARCH 2021

PARTICULARS	AS AT 31st MARCH 2021 (IN RS.)	AS AT 31st MARCH 2020 (IN RS.)
<u>NOTE NO. -19</u>		
<u>EMPLOYEE BENEFITS EXPENSES</u>		
Salary & Wages	8,436,583.44	11,342,890.00
Directors Remuneration	1,500,000.00	1,500,000.00
Staff Welfare/ Labour Uniform	527,833.00	462,224.00
EPF Administration Charges	6,000.00	10,398.00
EPF Contribution	119,371.00	105,439.00
ESIC Contribution	22,802.00	46,604.74
TOTAL	10,612,689.44	13,467,555.74
<u>NOTE NO. -20</u>		
<u>FINANCE COST</u>		
Interest On CC Limit	3,584,065.00	3,801,279.00
Bank Interest (00195)	83,263.00	-
Bank Interest T/L 270A/c	482,479.00	-
Bank Charges	271,263.00	249,008.82
TOTAL	4,421,070.00	4,050,287.82

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VILIN BIO-MED LIMITED

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NOTES ANNEXED TO AND FORMING PART OF PROFIT AS AT 31ST MARCH 2021

PARTICULARS	AS AT 31st MARCH 2021 (IN RS.)	AS AT 31st MARCH 2020 (IN RS.)
NOTE NO. -21		
OTHER EXPENSES		
Manufacturing Exp.:-		
Freight Inward	181,869.63	212,624.87
Consumable Stores	86,363.00	33,130.00
Generator Runing & Maintenance Expenses	554,040.00	617,964.00
Lab Testing Charges	342,830.00	231,290.00
Drug Office Expenses	118,000.00	129,000.00
Power Expenses	1,401,569.38	1,597,908.11
Others:-		
Insurance Charges	14,865.00	81,238.60
Freight Outward	12,220.00	
Miscellaneous Expenses	1,753.00	479,914.80
Printing & Stationary	49,852.00	37,500.00
Office & General Expenses	470,907.96	379,020.20
Postage & Telegram	19,341.00	5,778.00
Professional Fee Expenses	218,000.00	372,000.00
Repairs to Plant & Machinery	570,319.98	406,971.96
Repair & Maintenance Other	440,201.00	356,255.00
Legal Exp.	81,500.00	
Telephone Expenses	63,191.00	53,442.14
Travelling & Conveyance Expenses (Including Director's Travelling)	320,443.00	403,703.00
Security Expenses	670,013.00	642,424.00
Vehicle Running & Maintenance	168,950.00	194,143.00
Rate Diffrence/ Rebate & Discount	1,817,370.00	1,926,096.00
Festival Expenses	3,120.00	99,812.00
Audit Fee	150,000.00	150,000.00
Business Promotion	54,000.00	35,000.00
Short & Excess/ Recovery	(223,882.14)	63.97
TOTAL	7,586,836.81	8,445,279.65

A. L. G.

C.

