



Date: 24th October, 2020

To,
Corporate Relation Department,
BSE Limited PJ Tower,
Dalal Street,
Mumbai-400001

Scrip Code: 531458
BSE Symbol: BOSTONBIO

Subject : - Submission of Annual Report pursuant to Regulation 34 of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

In compliance with the provisions of Regulation 34 of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith a copy of Annual Report of the Company for the year ended 31st March, 2020.

Thanking You

Yours Faithfully

For and on Behalf of
Boston Bio Systems Limited

Kushal Rathore
Director
DIN: 06493647

NOTICE TO SHAREHOLDER

Notice is hereby given that Annual General Meeting of the members of **Boston Bio Systems Limited** will be held on Thursday, 31st December, 2020 at 2.00 P.M. at 17/B, 4th Floor, Sandesh Commercial Complex, Old Madhuram Cinema, Mirzapur, Ahmedabad, Gujarat-380001 to transact the following business:

ORDINARY BUSINESS

1. ADOPTION OF FINANCIAL STATEMENTS AND REPORT OF THE BOARD OF DIRECTORS AND AUDITORS THEREON, FOR FINANCIAL YEAR ENDED MARCH 31, 2020

To consider and adopt the Standalone Audited Balance Sheet, Profit & Loss Account and Cash Flow Statement for the year ended March 31, 2020, the Balance Sheet as at that date, the Auditors' Report thereon, the Directors' Report along with Management Discussion and Analysis Report and the Statement of Corporate Governance.

For and on behalf of
Boston Bio Systems Limited
Kushal Rathore
Sd/-

Date: 24.10.2020

Place: Gujarat

Notes:

1. **A MEMBER ENTITLED TO ATTEND AND VOTE AT THE MEETING IS ENTITLED TO APPOINT ONE OR MORE PROXIES TO ATTEND AND VOTE (ONLY ON POLL) INSTEAD OF HIMSELF AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY. THE DULY COMPLETED AND SIGNED PROXY FORM SHOULD REACH THE REGISTERED OFFICE OF THE COMPANY, NOT LESS THAN FORTY-EIGHT HOURS BEFORE THE SCHEDULED TIME OF THE ANNUAL GENERAL MEETING.**

A PERSON CAN ACT AS A PROXY ON BEHALF OF MEMBERS NOT EXCEEDING FIFTY AND HOLDING IN THE AGGREGATE NOT MORE THAN TEN PERCENT OF THE TOTAL SHARE CAPITAL OF THE COMPANY CARRYING VOTING RIGHTS. A MEMBER HOLDING MORE THAN TEN PERCENT OF THE TOTAL SHARE CAPITAL OF THE COMPANY CARRYING VOTING RIGHTS MAY APPOINT A SINGLE PERSON AS PROXY FOR ANY OTHER PERSON OR SHAREHOLDER.

2. The Register of Directors and Key Managerial Personnel and their shareholding, maintained under Section 170 of the Companies Act, 2013, will be available for inspection by the members at the AGM.
3. Members holding shares in physical form are requested to notify change in address, if any, under their signatures to **M/s. Adroit Corporate Service Pvt. Ltd., 18-20, 1st floor, Plot No. 639, Makhwana Road, Marol, Andheri (East), Mumbai-400 059.** Members holding shares in electronic form may update such details with their respective Depository Participants.
4. Pursuant to Section 91 of the Companies Act, 2013, The Share Transfer Books and Members Register of the Company will remain closed from **25.12.2020 to 31.12.2020** (both days inclusive).
5. Members seeking any information regarding accounts should write to the Company at least seven days before the date of the meeting so as to enable the management to keep the information ready.
6. All documents meant for inspection and referred in the accompanying Annual Report are open for inspection at the Registered Office of the Company during office hours between 11.00 am to 1.00 pm on all working days till the date of Annual General Meeting.
7. Members are required to bring their admission slip along-with copy of the Annual Report at the Annual General Meeting.
8. The Chairman shall, at the AGM, at the end of discussion on the resolutions on which voting is to be held, allow voting with the assistance of scrutinizer, by use of ballot paper for all those members who are present at the AGM but have not cast their votes by availing the remote e-voting facility.
9. The Scrutinizer shall after the conclusion of the e-voting at the AGM will first count the votes cast at the meeting and thereafter unblock the votes cast in the presence of at least two witnesses not in the employment of the Company and shall make, not later than three days of the conclusion of the AGM, a consolidated scrutinizer's report of the total votes cast in favour or against, if any, to the Chairman or a person authorized by him in writing, who shall countersign the same and declare the result of the voting forthwith.
10. The Results declared along with the report of the Scrutinizer shall be placed on the website of

the Company i.e. www.bostonbiosystemltd.com and immediately after the declaration of result by the Chairman or a person authorized by him in writing. The results shall also be immediately forwarded to the BSE Limited.

Date: 24.10.2020
Place: Gujarat

By order of the Board
**For Boston Bio Systems
Limited**
Kushal Rathore
S/d-

ATTENDANCE SLIP

BOSTON BIO SYSTEMS LIMITED

Registered Office: 17/B, 4th Floor, Sandesh Commercial Complex, Old Madhuram Cinema, Mirzapur, Ahmedabad, Gujarat-380001

ANNUAL GENERAL MEETING

We hereby accord my/our presence at the Annual General Meeting of the Company for the financial year 2019-20 at 17/B, 4th Floor, Sandesh Commercial Complex, Old Madhuram Cinema, Mirzapur, Ahmedabad, Gujarat-380001 on Thursday, 31st December, 2020 at 02:00 P.M.

.....
Member Folio No Member's/ Proxy Name in Capital Letters Members/Proxy Signature

Note:

Please complete the Folio No. and name, sign the attendance slip and handover at the attendance verification counter at the meeting hall.

BOSTON BIO SYSTEMS LIMITED

CIN: L31100GJ1995PLC025476

Registered Office: 17/B, 4th Floor, Sandesh Commercial Complex, Old Madhuram Cinema, Mirzapur, Ahmedabad, Gujarat-380001

PROXY FORM
(FORM MGT-11)

I, We being the member(s) of Equity Shares of the above named company appoint:

- 1) Name:
Address
Email ID Signature.....or falling him;
- 2) Name:
Address
Email ID Signature.....or falling him;

As my/ our proxy to attend and vote (on a poll) for me/ us and on my/ our behalf at the Annual General Meeting of the Company to be held at 17/B, 4th Floor, Sandesh Commercial Complex, Old Madhuram Cinema, Mirzapur, Ahmedabad, Gujarat-380001 on Thursday, 31st December, 2020 at 02:00 P.M. and at any adjournment thereof in respect of such resolutions as are indicated below:

Sr. No.	RESOLUTIONS	ASSENT	DISSENT
1.	ADOPTION OF FINANCIAL STATEMENTS AND REPORT OF THE BOARD OF DIRECTORS AND AUDITORS THEREON, FOR FINANCIAL YEAR ENDED MARCH 31, 2020		

Signed this day of 2020

Signature of Shareholder

Signature of Proxy holder

Notes:

1. This form of Proxy in order to be effective should be duly completed and deposited at the registered office of the Company, not less than 48 hours before the commencement of the Meeting.
2. For the resolutions, explanatory statements and notes please refer to the Notice of Annual General Meeting.
3. Please complete all details including details of member(s) in the above box before submission.

Affix Revenue
Stamp of Rs. 1

Form No. MGT- 12

[Pursuant to section 109(5) of the Companies Act, 2013 and rule 21(1) (c) of the Companies (Management and Administration) Rules, 2014]

BOSTON BIO SYSTEMS LIMITED

CIN: L31100GJ1995PLC025476

Regd. Office: 17/B, 4th Floor, Sandesh Commercial Complex, Old Madhuram Cinema, Mirzapur, Ahmedabad, Gujarat-380001

Email: bostonsystem@yahoo.com, Website: www.bostonbiosystemsLtd.com

BALLOT PAPER

FOR THE EXTRA ORDINARY GENERAL MEETING TO BE HELD ON 31ST DECEMBER, 2020 AT 17/B, 4TH FLOOR, SANDESH COMMERCIAL COMPLEX, OLD MADHURAM CINEMA, MIRZAPUR, AHMEDABAD, GUJARAT-380001

S.No.	Particulars	Details
1.	Name of the First Named Shareholder (In block letters)	
2.	Postal Address	
3.	Registered folio No. / *Client ID No. (*Applicable to investors holding shares in dematerialized form)	
4.	Class of Share	Equity

I hereby exercise my vote in respect of Special resolution enumerated below by recording my assent or dissent to the said resolution in the following manner:

S.No.	Item Particulars	No of Shares held by me	I assent to the resolution	I dissent to the Resolution
1.	Adoption Of Financial Statements And Report Of The Board Of Directors And Auditors Thereon, For Financial Year Ended March 31, 2020			

Place: Gujarat

Date: 24.10.2020

(Name & Signature of the PROXY)

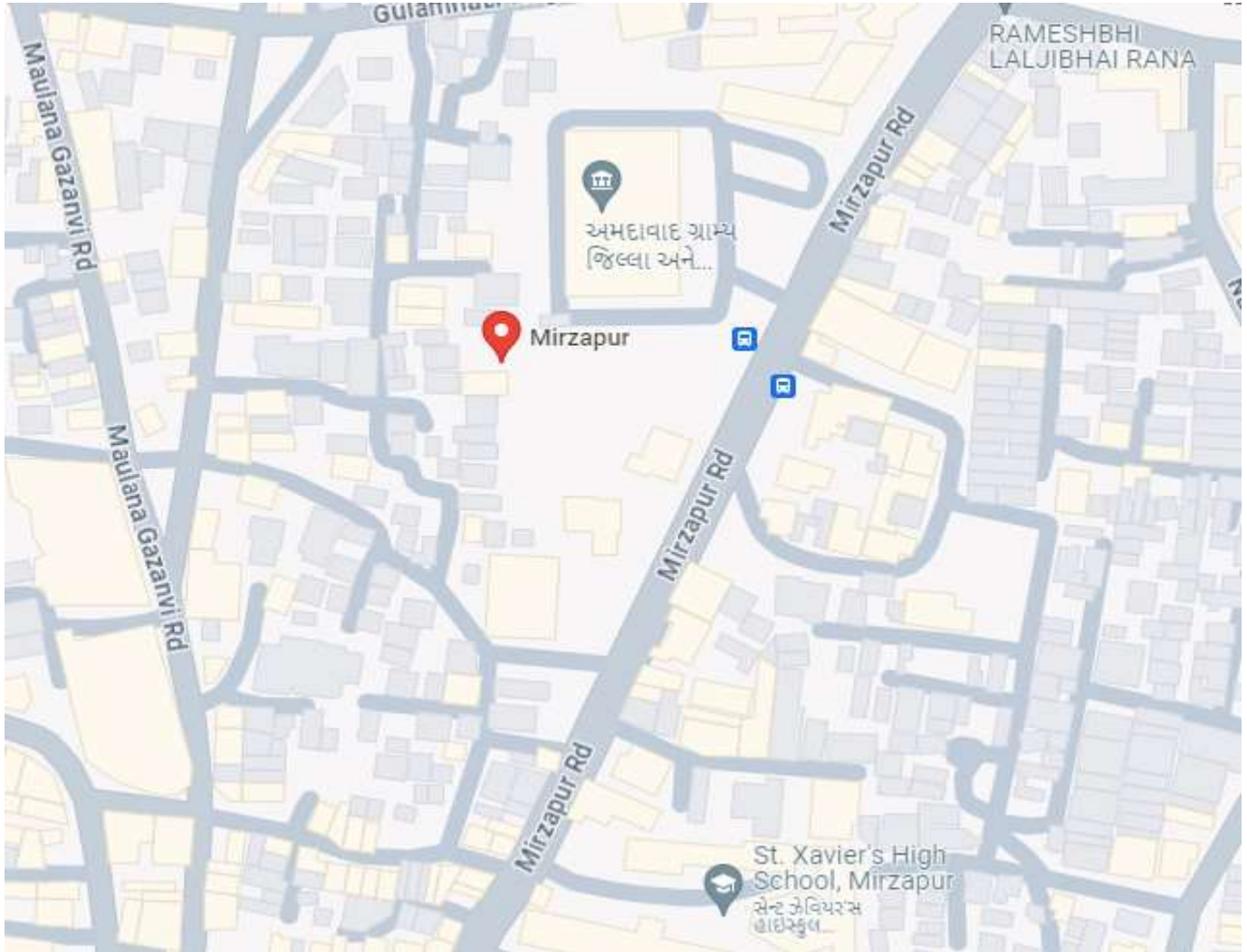
(Signature of the

Shareholder)

Note: Proxy who are attending and voting in this general meeting on behalf of some members are requested to first write their name before signing it.

VENUE

Address: 17/B, 4th Floor, Sandesh Commercial Complex, Old Madhuram Cinema, Mirzapur, Ahmedabad, Gujarat-380001



DIRECTORS' REPORT

To,
The Members
Boston Bio Systems Limited

Your Directors have great pleasure in presenting the Annual Report together with the Audited Accounts of the Company for the year ended at 31st March, 2020.

FINANCIAL RESULTS

The summarized performance of the Company for the years 2019-20 and 2018-2019 is given below:
(Amount in Rs.)

Particulars	For Financial Year Ended	
	March 31, 2020	March 31, 2019
Total Income	0.00	4793540.00
Total Expenditure	15041.00	4790749.00
Profit after Depreciation but before Tax	-15041.00	2791.00
Less: Current Tax	0.00	652.00
Less: Deferred Tax	0.00	71.00
Profit / (Loss) After Tax	-15041.00	2068.00

DIVIDEND

During the year under review, to plough back the profits in the business activity, no dividend is recommended this year.

RESERVE AND SURPLUS

No amount is being transferred to the reserve and Surplus as the Current year profit.

FINANCIAL PERFORMANCE

During the year under review, the Company's income is NIL as against an income of Rs. 4793540/- in 2018-19.

CHANGE IN THE SHARE CAPITAL

During the Financial Year under review, there is no change in the Share Capital of the Company.

CHANGE IN THE NATURE OF BUSINESS

During the year, the Company has not changed its nature of business.

MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY WHICH HAVE OCCURRED BETWEEN THE END OF THE

FINANCIAL YEAR OF THE COMPANY TO WHICH THE FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT

There have been no material changes and commitments which can affect the financial position of the Company occurred between the end of the financial year of the Company and date of this report.

NAME OF THE COMPANIES WHICH HAVE BEEN BECOME OR CEASED TO BE ITS SUBSIDIARIES AND ASSOCIATE COMPANIES DURING THE YEAR

Since the Company has no subsidiaries as on 31st March, 2020, provision of section 129 of the Companies Act, 2013 is not applicable.

DEPOSITS

The Company has not accepted deposit from the public falling within the ambit of Section 73 of the Companies Act, 2013 and The Companies (Acceptance of Deposits) Rules, 2014. No amount of principal or interest was outstanding as on the date of Balance Sheet

DIRECTORS AND KEY MANAGERIAL PERSONNEL

Following are the details of Directors and Key Managerial Personnel (KMP) of the Company as on 31st March, 2020:

DIN PAN	No./	Name of the Director/KMP	Designation	Date of Appointment	Date of Resignation
06493647		Kushal Rathore	Managing Director	01/02/2013	-
08209102		Seema Baghel	Independent Director	01/09/2018	-
08468324		Ayush Jain	Director	30/05/2019	-

The Company has received consent in writing to act as directors in Form DIR-2 and intimation in Form DIR-8 pursuant to Rule 8 of the Companies (Appointment and Qualification of Directors) Rules, 2014, to the effect that they are not disqualified under section (2) of section 164 of the Companies Act, 2013. The Board considers that his association would be immense benefit to the Company and it is desirable to avail his services as Directors. Accordingly, the Board recommends the resolution related to appointment of above directors for the approval of shareholders of the company.

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to the provisions contained in Section 134 (5) of the Companies Act, 2013, Your Directors, confirm that:

- i) In the preparation of the annual accounts for the financial year ended on March 31, 2020 the applicable Indian Accounting Standards have been followed and there are no material departures from the same;
- ii) The selected accounting policies were applied consistently and the Directors 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 as at March 31, 2020 and of the profit of the Company for that period.

- iii) Proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- iv) The annual accounts have been prepared on a 'going concern' basis.
- v) The Internal financial controls have been laid by the Directors to be followed by the Company and such financial controls are adequate and were operating effectively.
- vi) Proper systems had been devised in compliance with the provision of the all applicable laws and such systems were adequate and operating effectively.

ANNUAL RETURN

Pursuant to the provisions of 92(3) and Section 134(3) (a) of the Companies, Act,2013 read with Rule 12 of the Companies (Management and Administration) Rules, 2014, the draft Annual Return of the Company for the Financial Year 31st March, 2020 is uploaded on the website of the Company and can be accessed at <http://www.bostonbiosystemltd.com>

CORPORATE GOVERNANCE REPORT

As per Regulation 15 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Corporate Governance provisions as specified in Regulation 17 to 27, clauses (b) to (i) [and (t)] of sub-regulation (2) of regulation 46 and Paragraph C, D and E of Schedule V are not applicable on the companies whose paid- up share capital and net worth is less than Rupees Ten Crore and Rupees Twenty-Five Crore respectively.

Since the paid-up share capital and net worth of the Company is less than the aforesaid threshold limit, the Company is not required to comply with the above-mentioned Corporate Governance provisions.

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

The Management Discussion and Analysis Report for the Financial Year 2019-20 as required under Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is annexed to this Report as **Annexure - I**.

DETAILS OF THE BOARD MEETINGS HELD DURING THE YEAR 1st APRIL, 2019 TO 31st MARCH, 2020

The number of Meetings of the Board of Directors and the number of Meetings attended by each Directors of Boston Bio Systems Limited during the Financial Year 2019-2020 is summarized in the table below:

Date	Kushal Rathore	Seema Baghel	Ayush Jindal
30/05/2019	Present	Present	Present
30/07/2019	Present	Present	Present

01/09/2019	Present	Present	Present
02/11/2019	Present	Present	Present
06/02/2020	Present	Present	Present

SEPARATE MEETING OF INDEPENDENT DIRECTORS

Independent Directors of the Company held their Separate meeting under Regulation 25(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Schedule IV of Companies Act, 2013 on 16th October, 2019 at the registered office of the Company.

DETAILS IN RESPECT OF FRAUDS REPORTED BY AUDITORS UNDER SUB-SECTION (12) OF SECTION 143 OTHER THAN THOSE WHICH ARE REPORTABLE TO THE CENTRAL GOVERNMENT.

During the year under consideration, Statutory Auditor have not reported any instances of frauds committed in the Company under section 143(12) of the Companies Act, 2013.

INDEPENDENT DIRECTORS DECLARATION

The Company has received the Declaration of Independence from its Independent Directors confirming that they meet the criteria of independence as provided in section 149(6) of the Companies Act, 2013 read with Regulations 16 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 and that they are not disqualified from continuing their appointment as Independent Director.

During the year under review the non- executive directors of the company had no Pecuniary relationship or transactions with the Company other than sitting fees, commission, if any and reimbursement of expenses incurred for the purpose of attending the meetings of the board or committees of the company.

The Company has received requisite annual declarations/confirmations from all the aforesaid Independent Directors. The Board of Directors of the Company is of the view that Independent Directors fulfill the criteria of independence and they are independent from the management of the Company.

DISCLOSURE ON THE NOMINATION AND REMUNERATION POLICY OF THE COMPANY PURSUANT TO SECTION 134(3) (e) AND SECTION 178 (3)

The Company's Policy on Director's appointment and remuneration including criteria for determining qualifications, positive attributes, independence of a Director and other matters as provided under Section 178(3) of the Companies Act, 2013 can be accessed on the Company's website at www.bostonbiosystemltd.com.

The Objective of the Policy is to ensure that

- The level and composition of remuneration is reasonable and sufficient to attract, retain and motivate Directors of the quality required to run the Company successfully.
- Relationship of remuneration to performance is clear and meets appropriate performance benchmarks and

Remuneration to Directors, Key Managerial Personnel and Senior Management involves a balance between fixed and incentive pay reflecting short and long term performance objectives appropriate to the working of the Company and its goals.

DETAILS OF ESTABLISHMENT OF VIGIL MECHANISM:

Pursuant to the provisions of Section 177(9) of the Companies Act, 2013 read with the Companies (Meetings of Board and its Powers) Rules, 2014, the Company has formulated a 'Whistle Blower Policy' for the Directors and Employees to report genuine concerns or grievances about unethical behavior, actual or suspected fraud or violation of the Company's Code of Conduct and provides safeguard against victimization of director or employees or any other person who avail the mechanism and also provide for direct access to the Chairman of the Audit Committee in exceptional cases. The same is also uploaded on the website of the Company at www.bostonbiosystemltd.com.

During the year under review, no complaints have been received by the Company from any whistle blower.

HUMAN RESOURCES

The Management has a healthy relationship with the officers and the Employee.

AUDITOR AND AUDITOR'S REPORT

Statutory Auditor

In terms of provisions of Section 139 of the Companies Act, 2013, the Members of the Company at Annual General Meeting (AGM) of the Company was held in 2018 appointed Nahar V & Co, Chartered Accountant as Statutory Auditors of the Company for a period of five consecutive years, to hold office till the conclusion of the Annual General Meeting ('AGM') held in the year 2023.

EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE STATUTORY AUDITORS AND THE SECRETARIAL AUDITORS IN THEIR REPORTS

There were no qualifications, reservations or adverse remarks made by the Statutory Auditors or Secretarial Auditors in their report

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186 OF THE COMPANIES ACT, 2013

The Particulars of loans, guarantees and investments have been disclosed in the financial statements.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

During the year under review, all the contract or arrangement entered into by the Company, if any, with its related parties were in ordinary course of business and on arm's length.

Accordingly, the disclosure in Form AOC-2 as prescribed under Section 134 of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014 is not required and hence, the same is not attached with this Report. Details of transactions with related parties have been provided in the notes to the Financial Statements of the Company.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNING AND OUTGO

The Company does not have any manufacturing activity. Thus, the provisions related to conservation of energy and technology absorption are not applicable on the Company. However, the Company makes all efforts towards conservation of energy, protection of environment and ensuring safety.

Further, details of foreign exchange earnings and outgo, details as mentioned below:

Year	Foreign Outgo	Foreign Exchange Earning
2019-20	NIL	NIL

STATEMENT CONCERNING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY

Pursuant to the provisions of Section 134(3)(n) of the Companies Act, 2013, the Company has a structured Risk Management Policy duly approved by the Board of Directors. The Risk Management process is designed to safeguard the Company from various risks through adequate and timely actions. It is designed to anticipate, evaluate and mitigate risks in order to minimize its impact on the business of the Company. The potential risks are integrated with management process such that they receive the necessary consideration during the decision making. It has been dealt in greater detail in Management Discussion and Analysis Report annexed to this Report.

CORPORATE SOCIAL RESPONSIBILITY POLICY

Pursuant to the provisions of Section 135(1) of the Companies Act, 2013, the provisions related to Corporate Social Responsibility (CSR) are applicable on companies having net worth of rupees five hundred crore or more; or turnover of rupees one thousand crore or more; or a net profit of rupees five crore or more. The present financial position of the Company does not make it mandatory for the Company to undertake CSR initiatives or to formulate CSR Policy during the Financial Year ended March 31, 2020. The Company will constitute CSR Committee, develop CSR Policy and implement the CSR initiatives whenever the same becomes applicable on the Company.

EVALUATION BY BOARD OF ITS OWN PERFORMANCE, ITS COMMITTEES AND INDIVIDUAL DIRECTORS

In compliance with the provisions of the Act, and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the performance evaluation was carried out as under:

Board:

In accordance with the criteria suggested by the Nomination and Remuneration Committee, the Board of Directors evaluated the performance of the Board, having regard to various criteria such as Board composition, Board processes, Board dynamics etc. The Independent Directors, at their separate meeting, also evaluated the performance of the Board as a whole based on various criteria. The Board

and the Independent Directors were of the view that performance of the Board of Directors as a whole was satisfactory.

Committees of the Board:

The performance of the Audit Committee, the Nomination and Remuneration Committee, the Stakeholders Relationship Committee, the Investment Committee and the Risk Management Committee was evaluated by the Board having regard to various criteria such as committee composition, committee processes, committee dynamics etc. The Board was of the view that all the committees were performing their functions satisfactorily.

Individual Directors:

In accordance with the criteria suggested by the Nomination and Remuneration Committee, the performance of each director was evaluated by the entire Board of Directors (excluding the director being evaluated) on various parameters.

Independent Directors, at their separate meeting, have evaluated the performance of Non independent Directors and the Board as a whole; and of the Chairman of the Board, taking into account the views of other Directors; and assessed the quality, quantity and timeliness of flow of information between the Company's Management and the Board that is necessary for the Board to effectively and reasonably perform their duties. The Board and the Independent Directors were of the view that performance of the all the Directors as a whole was satisfactory.

The evaluation framework for assessing the performance of the Directors includes the following broad parameters:

- Relevant expertise;
- Attendance of Directors in various meetings of the Board and its Committees;
- Effective participation in decision making process;
- Objectivity and independence;
- Level of awareness and understanding of the Company's business;
- Professional conduct of the directors in various meetings of the Board and its committees;
- Compliance with the Code of Conduct of the Company;
- Ability to act in the best interest of the Company

INTERNAL FINANCIAL CONTROLS

The Company has laid proper and adequate systems of internal financial control commensurate with the size of its business and nature of its operations with regard to the following:

- (i) Systems have been laid to ensure that all transactions are executed in accordance with management's general and specific authorization.
- (ii) Systems and procedures exist to ensure that all transactions are recorded as necessary to permit preparation of financial statements in conformity with generally accepted accounting principles or any other criteria applicable to such statements, and to maintain accountability for aspects and the timely preparation of reliable financial information.
- (iii) Access to assets is permitted only in accordance with management's general and specific authorization. No assets of the Company are allowed to be used for personal

- purposes, except in accordance with terms of employment or except as specifically permitted.
- (iv) The existing assets of the Company are verified/ checked at reasonable intervals and appropriate action is taken with respect to any differences, if any.
 - (v) Proper systems are in place for prevention and detection of frauds and errors and for ensuring adherence to the Company's policies.

The Company has in place adequate internal financial controls with reference to financial statements. During the year, such controls were tested and no reportable material weaknesses in the design or operation were observed.

COMMITTEES OF BOARD

A) AUDIT COMMITTEE

The Audit Committee of the Board as on 31-03-2020 consist of three (3) Directors of the company i.e. Mr. Kushal Rathore, Chairperson of Audit Committee, Ms. Seema Baghel and Mr. Ayush Jain, Directors of the Company as members of the Committee. Out of these Mr. Ayush Jain and Ms. Seema Baghel, are Non-Executive Independent Directors, whereas Mr. Kushal Rathore, is Managing Director. The Audit Committee has been authorized to look after the following major functions:

- i. To recommend for appointment, remuneration and terms of appointment of auditors of the company;
- ii. To review and monitor the auditor's independence and performance, and effectiveness of audit process;
- iii. To examine the financial statement and the auditors' report thereon;
- iv. To approve or any subsequent modification of transactions of the company with related parties;
- v. To conduct scrutiny of inter-corporate loans and investments;
- vi. To evaluate undertakings or assets of the company, wherever it is necessary;
- vii. To evaluate internal financial controls and risk management systems;
- viii. To monitor the end use of funds raised through public offers and related matters.
- ix. To call for the comments of the auditors about internal control systems, the scope of audit, including the observations of the auditors and review of financial statement before their submission to the Board and to discuss any related issues with the internal and statutory auditors and the management of the company.
- x. To investigate into any matter in relation to the items specified in or referred to it by the Board and for this purpose shall have power to obtain professional advice from external sources and have full access to information contained in the records of the company.

DETAILS OF COMPOSITION, NAMES OF MEMBERS, NUMBER OF MEETINGS HELD AND ATTENDANCE OF AUDIT COMMITTEE DURING THE YEAR FROM 01ST APRIL, 2019 TO 31ST MARCH, 2020

During the financial year 2019-2020 Four (4) Meetings of Audit Committee were held.

B. NOMINATION AND REMUNERATION COMMITTEE

The Nomination & Remuneration Committee of the Board was formed in compliance with

provisions of Section 178 of Companies Act, 2013 and Rule 6 and 7 of Companies (Meetings of Board and its Powers) Rules, 2014. The Nomination & Remuneration Committee of the Company as on 31-03-2020 consist of three (3) Directors of the company i.e. Mr. Kushal Rathore, Chairperson of Non and Remuneration Committee, Ms. Seema Baghel and Mr. Ayush Jain, Directors of the Company as its members. One of the Members of the Committee Are Non-Executive Independent Directors. The Committee has been authorized to look after following major functions:

1. To identify persons who are qualified to become directors and who may be appointed in senior management in accordance with the criteria laid down, recommend to the Board their appointment and removal and shall carry out evaluation of every director's performance.
2. To formulate the criteria for determining qualifications, positive attributes and independence of a director and recommend to the Board a policy, relating to the remuneration for the directors, key managerial personnel and other employees.
 1. To ensure that—
 - (a) the level and composition of remuneration is reasonable and sufficient to attract, retain and motivate directors of the quality required to run the company successfully;
 - (b) relationship of remuneration to performance is clear and meets appropriate performance benchmarks; and
 - (c) remuneration to directors, key managerial personnel and senior management involves a balance between fixed and incentive pay reflecting short and long-term performance objectives appropriate to the working of the company and its goals.
 - (d) The policy so framed by the said Committee shall be disclosed in Board's Report to shareholders.

DETAILS OF COMPOSITION, NAMES OF MEMBERS, NO. OF MEETINGS HELD AND ATTENDANCE OF NOMINATION & REMUNERATION COMMITTEE DURING THE YEAR 1st APRIL, 2019 TO 31st MARCH, 2020

During the financial year 2019-2020 Three (3) meeting of Nomination & Remuneration Committee held on 30th July, 2019, 02nd November 2019 and 06th February 2020.

DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT THE WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013 READ WITH ALLIED RULES

During the year under review, the company had less than ten employees. Hence the company is not required to constitute Internal Complaint Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibitions and Redressal) Act, 2013. Further no complaint has been received by the company during the year under the said Act.

PARTICULARS OF EMPLOYEES PURSUANT TO THE SECTION 197 (12) OF COMPANIES ACT AND RULE 5(1), 5(2) AND 5(3) OF COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014

The information required pursuant to Section 197 read with Rule 5 of The Companies (Appointment

and Remuneration of Managerial Personnel) Rules, 2014 and Companies (Particulars of Employees) Rules, 1975, in respect of employees of the Company and Directors is furnished hereunder:

S.NO.	PARTICULARS	REMARKS
1.	The ratio of the remuneration of each Director to the median remuneration of the employees of the Company for the financial year.	During the financial year under review, no remuneration was paid to any Director and Key Managerial Personnel's of the Company for the financial year 2019-2020.
2	The percentage increase in remuneration of each Director, Chief Financial Officer, Chief Executive Officer, Company Secretary or Manager, if any, in the financial year.	
3	The percentage increase in the median remuneration of employees in the financial year.	
4	Average percentile increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration.	
5	Affirmation that the remuneration is as per the remuneration policy of the Company	
6	The number of Permanent employees on the Pay Rolls of the Company	

Statement of Particulars of Employees pursuant to the Section 197 (12) of Companies Act and Rule 5(2) of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

- a) **Details of the employees employed throughout the Financial Year, was in receipt of remuneration for that year which, in the aggregate, was not less than one crore rupees and two lakh rupees.**
Nil
- b) **Details of the employees employed for a part of the Financial Year and was in receipt of remuneration for any part of that year, at a rate which, in the aggregate, was not less than eight lakh and fifty thousand rupees per month;**
Nil
- c) **If employed throughout the Financial Year or part thereof and was in receipt of remuneration in that year which, in the aggregate, or as the case may be, at a rate which, in the aggregate, is in excess of that drawn by the Managing Director or Whole-time Director or Manager and holds by himself or along with his spouse and dependent children, not less than two percent of the equity shares of the Company.**
Nil

DISCLOSURE PERTAINING TO MAINTENANCE OF COST RECORD PURSUANT TO SECTION 148(1) OF THE COMPANIES ACT, 2013

The company is not required to maintain Cost Records as specified u/s 148(1) of the Companies Act, 2013 read with the applicable rules thereon for the Financial Year 2019-20. Hence the clause is not applicable to the Company.

RISK MANAGEMENT POLICY

Pursuant to the provisions of Section 134(3)(n) of the Companies Act, 2013, the Company has a structured Risk Management Policy duly approved by the Board of Directors. The Risk Management process is designed to safeguard the Company from various risks through adequate and timely actions. It is designed to anticipate, evaluate and mitigate risks in order to minimize its impact on the business of the Company. The potential risks are integrated with management process such that they receive the necessary consideration during the decision making. It has been dealt in greater detail in Management Discussion and Analysis Report annexed to this Report.

COMPLIANCE WITH SECRETERIAL STANDARDS

Pursuant to Secretarial Standard issued by the Institute of Company Secretaries of India, company has complied with the applicable secretarial standard i.e. SS-1 & SS-2 (Meetings of Board of Directors & General Meetings) respectively, during the year under review.

ACKNOWLEDGEMENT

Your directors wish to express their grateful appreciation for the valuable support and co-operation received from sub-brokers, business associates, vendors, bankers, financial institutions, investors, stakeholders, registrar and share transfer agent, other business affiliates and media.

The Board places on record its sincere appreciation towards the Company's valued clients for the support and confidence reposed by them in the organization and the stakeholders for their continued co-operation and support to the company and looks forward to the continuance of this supportive relationship in future.

Your directors also place on record their deep sense of appreciation for the devoted services of the employees during the year under review.

For and Behalf of Board
Boston Bio Systems Limited

Kushal Rathore
Director
DIN: 6493647

Seema Baghel
Director
DIN: 8209102

Dated: 24.10.2020
Place: Gujarat

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

INDUSTRY STRUCTURE AND DEVELOPMENT

On macroeconomic front the financial year 2019-2020 was among the most challenging years. The policy and governance environment impacted the economic scenario. Persistent inflation resulted in the regulator raising the policy rates leading to a high interest-rate environment.

There has been a slowdown in the economy visible in many sectors primarily on account of falling exports due to European economic crisis, high rate of interest caused by steep inflationary trend and unprecedented high price of crude in the global market. Many sectors including the finance and investment operations have been adversely affected by both domestic and external factors. The cost of funds being very high it was a difficult year not only for the manufacturing units but also for the Companies operating in the investment and the financial sector. The unfavourable investment climate in the country coupled with significantly low inflow of foreign investment kept the stock market weak for the major part of the year. In an effort to maintain a balance between growth and inflation, RBI is seemingly more concerned about high inflation than slow rate of growth. The financial sector is eagerly waiting for the fall in inflation followed by the rate cut which is likely to help the sector regaining its lost ground.

STRENGTH/ OPPORTUNITIES AND THREATS

The Company yet to work out its future working strategy. The management will strengthen its working force to keep pace with the market condition as and when it plans to start activities at certain level. The Company is mainly exposed to market risk (including liquidity risk), interest risk and credit risk.

OUTLOOK

The long term objective of the Company is to remain strong player in the market with strong emphasis on product and market development. Your Company is also continuously improving its operational efficiency, and cost control which alone can improve the bottom line in future in highly competitive environment. Further, your Company is hopeful to get advantage of this overall boom likely to happen for the Indian markets and will do all out efforts to secure the bigger share of the increasing market in future.

INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY

The Company has a proper adequate internal control system to ensure that all the assets are safe guarded and protected against the loss from unauthorized used or disposition and that transactions are authorized, recorded and reported correctly.

The internal control is supplemented by an extensive internal audit, periodical review by the management and documented policies, guidelines and procedures. The internal control is designed to ensure that the financial and other records are reliable for preparing financial statements and other data and for maintaining accountability of assets.

MATERIAL DEVELOPMENTS IN HUMAN RESOURCES

The Company recognizes that its people are the primary source of competitiveness and therefore

strives to support and build people capabilities to make them achieve better results. As a result and in view of the current megatrend of globalizing and internationalizing business processes, our HR systems are integrated to develop a continuously learning organization in order to create a win-win situation for both the employees and the organization.

There has been no material development on the Human Resources front during the year. As on 31st March, 2020.

The Company continues to lay emphasis on developing and facilitating optimum human performance. Performance management was the key word for the Company this year.

DISCLOSURES BY MANAGEMENT TO THE BOARD

All disclosures relating of financial and commercial transactions where Directors may have a potential interest are provided to the Board and the interested directors do not participate in the discussion nor do they vote on such matters.

For and Behalf of Board
Boston Bio Systems Limited

Sd/-
Kushal Rathore
Director
DIN: 6493647

Sd/-
Seema Baghel
Director
DIN: 8209102

Dated: 24.10.2020
Place: Gujarat



Nahar V. & Company

CA Vishal Nahar
D.Com., FGA, BSK (ICAI)

CHARTERED ACCOUNTANTS

12, Balal Khanna, JAOIA, Dist. Etaham
Ph : 07414-221203, 222057
Mob. 91272 73710, Fax : 0731-2577953
E-mail : vnahar@vna.co.com

Ref.

Date :

Independent Auditors' Report

TO
THE MEMBERS OF BOSTON BIO SYSTEM LIMITED
Report on the Standalone Financial Statements

- C. We have audited the accompanying standalone financial statements of **BOSTON BIO SYSTEM LIMITED** ("the Company"), which comprise the Balance Sheet as at 31st March, 2020, the Statement of Profit and Loss, the Cash Flow Statement for the year then ended, and a summary of the significant accounting policies and other explanatory information.
- D. 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 Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2020, the profit and total comprehensive income, changes in equity and its cash flows for the year ended on that date.

asis for Opinion

We conducted our audit of the Standalone Financial Statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone 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 (ICAI) together with the independence requirements that are relevant



to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Standalone Financial Statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Standalone Financial Statements of the current period. These matters were addressed in the context of our audit of the Standalone Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report

Unsecured Loan

We identified the Loans and advance given by the company as a key audit matter due to the significance of the balance to the financial statements. The Company has given total Loans and advances to various parties which is a significant percentage of companies total assets. We assessed the accuracy of the disclosures in the financial statements.

Information Other than the Standalone Financial Statements and Auditor's Report Thereon

C. The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexure to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the Standalone Financial Statements and our auditor's report thereon. Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

D. 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 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 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 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, read with Rule 7 of the Companies (Accounts) Rules, 2014. 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 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.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.



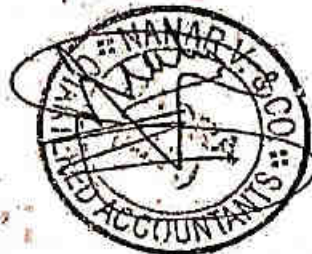
We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on 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 (subject to point no. 13 & 14 of notes to Accounts) in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2020, and its profit/loss and its cash flows for the year ended on that date.



Report on Other Legal and Regulatory Requirements

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 accounts of the branch offices of the Company have been audited by us under Section 143 (8) of the Act and have been properly dealt with by us in preparing this report.
- d) 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 and with the accounts of the branches
- e) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- f) On the basis of the written representations received from the directors as on 31st March, 2020, taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2020 from being appointed as a director in terms of Section 164 (2) of the Act.
- 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:
 - iv. The Company does not have any pending litigations which would impact its financial position.



- v. The Company did not have any long-term contracts including derivative contracts which there were any material foreseeable losses.
- vi. There were no amounts which were required to be transferred to the Investment Education and Protection Fund by the Company.



Place of Signature: INDORE
Date: 24/10/2020

For NAHAR V & COMPANY
Chartered Accountants
(Firm Registration No. 01044)

A handwritten signature in black ink, appearing to read "Vishal Nahar", enclosed within a stylized oval shape.

VISHAL NAHAR
Partner

Membership No.: 400217

Annexure - A to the Auditors' Report

Report on the Internal Financial Controls 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 **BOSTON BIO PHARMACEUTICALS LIMITED** ("the Company") as of 31 March 2020 in conjunction with our audit of standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management 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 ("ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those



Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and 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.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of



the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2020, 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 NAHAR V & COMPANY

Chartered Accountants

(Firm Registration No. 010443C)



A handwritten signature in black ink, appearing to read "Vishal Nahar", enclosed within a hand-drawn oval.

VISHAL NAHAR

Partner

Membership No. 400217

PLACE:INDORE

DATE: 24/10/2020

BOSTON BIO SYSTEM LIMITED
(FORMALLY KNOWN AS LASER EYE CARE LTD)
PART I - BALANCE SHEET

Particulars	Note No.	Figures as at the end 2020	Figures as at the end 2019
1	2	3	4
(1) ASSETS			
Non-current assets			
(a) Property, Plant and Equipment			
(b) Capital work-in-progress			
(c) Investment Property			
(d) Goodwill			
(e) Other Intangible assets			
(f) Intangible assets under development			
(g) Biological Assets other than bearer plants			
(h) Financial Assets			
(i) Investments			
(ii) Trade receivables			
(iii) Loans			
(iv) Others (to be specified)	1	57938843.00	57938843.00
(i) Deferred tax assets (net)		1121.00	1121.00
(j) Other non-current assets			
(2) Current assets			
(a) Inventories			
(b) Financial Assets	3	1447500.00	1447500.00
(i) Investments			
(ii) Trade receivables	4	28784609.00	28784609.00
(iii) Cash and cash equivalents	5	557892.00	582283.00
(iv) Bank balances other than (iii) above			
(v) Loans			
(vi) Others (to be specified)	6	250000.00	250000.00
(c) Current Tax Assets (Net)			
(d) Other current assets	7	16739485.00	16739485.00
Total Assets		105719450.00	105743841.00
EQUITY AND LIABILITIES			
Equity			
a) Equity Share capital		70022000.00	70022000.00
b) Other Equity		-4036849.00	-4021808.00
LIABILITIES			
Non-current liabilities			
a) Financial Liabilities			
i) Borrowings	8	1161700.00	1161700.00
ii) Trade payables			



Other financial liabilities (other than those specified in item (b), to be specified)			
Provisions			
Deferred tax liabilities (Net)			
Other non-current liabilities			
Current liabilities			
Financial Liabilities			
Borrowings	9	7500000.00	7500000.00
Trade payables	10	30481219.00	30489569.00
Other financial liabilities (other than those specified in item (c))			
Other current liabilities	11	591380.00	592380.00
Provisions			
Current Tax Liabilities (Net)			
Total Equity and Liabilities		105719450.00	105743841.00

Accompanying notes to the financial statements

AND ON BEHALF OF THE BOARD,




VISHAL RATHORE | **AYUSH JAIN** | **SEEMA BAGHEL**
 Managing Director | Director | Director

For Nahar V. & Co.
Chartered Accountants



(VISHAL NAHAR)
PARTNER
F.R.N : 010443C
M.No. 400217



PLACE: INDORE
DATE: 24/10/2020

**STATEMENT OF CHANGES IN EQUITY
BOSTON BIO SYSTEM LTD**

Statement of Changes in Equity for the period ended 31 March 2020

A. Equity Share Capital

NO. of Shares
Amount

Balance at the 31-03-2019	Changes in equity capital during the year	Changes in share during 31-03-2020	Balance at 31-03-2020
7002200			7002200
70022000			70022000

B. Other Equity

	Reserves and Surplus Retained Earnings	Other items of Other Comprehensive Income (specify nature)	Total
Balance at the beginning of the reporting period	-4021808.00		-4021808.00
Profit for the Year	-15041.00		-15041.00
Other Comprehensive Income			
Changes in accounting policy or prior period errors			
Restated balance at the beginning of the reporting period			
Total Comprehensive Income for the year	-4036849.00		-4036849.00
Dividends			
Transfer to retained earnings			
Any other change (to be specified)			
Balance at the end of the reporting period	-4036849.00		-4036849.00



BOSTON BIO SYSTEM LTD
PART II - STATEMENT OF PROFIT AND LOSS
For the period ended 31 March 2020.

Particulars	Note No.	Figures for the 31-03-2020	Figures for the 31-03-2019
Revenue From Operations			
Other Income	12	0.00	4593540.00
Total Income (I+II)		0.00	200000.00
EXPENSES		0.00	4793540.00
Cost of materials consumed			
Purchases of Stock-in-Trade	13	0.00	5523600.00
Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	14	0.00	-1287250.00
Employee benefits expense	15	0.00	60000.00
Finance costs	16	445.00	326.00
Depreciation and amortization expense			
Other expenses	17	14596.00	494073.00
Total expenses (IV)		15041.00	4790749.00
Profit/(loss) before exceptional items and tax (I- IV)		-15041.00	2791.00
Exceptional Items			
Profit/(loss) before tax (V-VI)		0.00	0.00
Tax expense:		-15041.00	2791.00
(1) Current tax			
(2) Deferred tax		0.00	652.00
Profit (Loss) for the period from continuing operations (VII-VIII)		0.00	71.00
Profit/(loss) from discontinued operations		-15041.00	2068.00
Tax expense of discontinued operations			
Profit/(loss) from Discontinued operations (after tax) (X-XI)			
Profit/(loss) for the period (IX+XII)		-15041.00	2068.00
Other Comprehensive Income			
A (i) Items that will not be reclassified to profit or loss			
(ii) Income tax relating to items that will not be reclassified to profit or loss			
B (i) Items that will be reclassified to			



<p>XV</p>	<p>profit or loss (ii) Income tax relating to Items that will be reclassified to profit or loss Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the period)</p>			
<p>XVI</p>	<p>Earnings per equity share (for continuing operation): (1) Basic (2) Diluted</p>		0.00	0.00
<p>XVII</p>	<p>Earnings per equity share (for discontinued operation): (1) Basic (2) Diluted</p>			
<p>XVIII</p>	<p>Earnings per equity share (for discontinued & continuing operations) (1) Basic (2) Diluted</p>			

See accompanying notes to the financial statements

FOR AND ON BEHALF OF THE BOARD,

Kushal Rathore

KUSHAL RATHORE
Managing Director

Ayush Jain

AYUSH JAIN
Director

Seema Baghel

SEEMA BAGHEL
Director

For Nahar V. & Co.
Chartered Accountants

Vishal Nahar

(VISHAL NAHAR)
PARTNER

F.R.N: 010443C
M.No. 400217



PLACE: INDORE
DATE: 24/10/2020

M/S BOSTON BIO SYSTEMS LTD
SCHEDULES ANNEXED TO AND FORMING PART OF THE ACCOUNTS
AS AT 31ST MARCH 2020

PARTICULAR	AS AT 31/03/2020	AS AT 31/03/2019
NOTES: 01		
LOANS		
SUNDRY ADVANCES (UNSECURED CONSIDERED GOOD UNLESS OTHERWISE STATED)	57,938,843.00	57,938,843.00
	<u>57,938,843.00</u>	<u>57,938,843.00</u>
NOTES: 02		
DEFERRED TAX BALANCES		
Balance as per last Balance Sheet	1,121.00	1,192.00
Add : Deferred Tax Asset During the Year		(71.00)
Reversal of Deffered Tax Asset		
	<u>1,121.00</u>	<u>1,121.00</u>
NOTES: 03		
INVENTORIES		
Stocks taken valued and certified by the Management		
Stock of Soil (At Cost or Market Prices whichever is Lower)	1,447,500.00	1,447,500.00
	<u>1,447,500.00</u>	<u>1,447,500.00</u>
NOTES: 04		
UNPAID RECEIVABLE		
(Unsecured Considered good)		
Debts outstanding for a period Exceeding six months	25,139,613.00	25,139,613.00
Other Debts - Considered Good	2,124,614.00	2,124,614.00
Crescent Computer	588,702.00	588,702.00
Darsh Enterprises	931,680.00	931,680.00
Tatame Technology		
	<u>28,784,609.00</u>	<u>28,784,609.00</u>
NOTES: 05		
CASH & CASH EQUIVALENTS		
Cash & Bank Balance		
Cash in Hand	532,392.00	545,742.00
Balance with Scheduled Banks		
~In Current Account	25,500.00	11,041.00
Mrgine money from Bank		25,500.00
	<u>557,892.00</u>	<u>582,283.00</u>
NOTES: 06		
LOANS		
(Unsecured Considered Good)		
Loans to Others	250,000.00	250,000.00
	<u>250,000.00</u>	<u>250,000.00</u>
Total	<u>250,000.00</u>	<u>250,000.00</u>



M/S BOSTON HO SYSTEMS LTD
SCHEDULES ANNEXED TO AND FORMING PART OF THE ACCOUNTS
AS AT 31ST MARCH 2020

PARTICULAR	AS AT 31/03/2020	AS AT 31/03/20
NOTES : 07		
OTHER CURRENT ASSETS		
Alhilesh Enterprises	7,497,900.00	7,497,900
Deposite with Sunshine personal care Ltd. (Dealership deposit)	9,050,000.00	9,050,000
GST Receivable	191,585.00	191,585
	16,739,485.00	16,739,485
NOTES: 08		
BORROWINGS		
A. Secured Loans		
B. Unsecured Loans		
FROM DIRECTORS (KUSHAL RATHORE)	1,161,700.00	1,161,700.00
	1,161,700.00	1,161,700.00
TOTAL (A=B)	1,161,700.00	1,161,700.00
NOTES : 09		
CURRENT LIABILITIES		
SHORT TERM BORROWING		
ITS Infrastructure Indore Pvt Ltd.		
SECURED LOANS FROM BANKS	7,500,000.00	7,500,000.00
FROM DIRECTORS (KUSHAL RATHORE)		
	7,500,000.00	7,500,000.00
NOTES : 10		
TRADE PAYBLES		
Sundry Creditors		
Lubecon Enterprises, Indore	4,387,290.00	4,387,290.00
Shri nath Enterprises	16,345,849.00	16,345,849.00
Advace Receipts	5,710,403.00	5,710,403.00
Young India Marketing	870,000.00	870,000.00
Reny kathuria & Associates	1,169,427.00	1,169,427.00
Apex infra		8,350.00
	1,998,250.00	1,998,250.00
	30,481,219.00	30,489,569.00
NOTES : 11		
OTHER CURRENT LIABILITIES		
Directors Remuneration Payable		
Audit Fees Payable		
Provision For Income Tax	39,000.00	40,000.00
Listing, CDSL, Legal Expenses Payable	652.00	652.00
NSDL Charges Payable	261,000.00	261,000.00
CDSL Custodian Exp.	86,250.00	86,250.00
Registrar & Share Transfer Agent Exp.	83,790.00	83,790.00
	120,688.00	120,688.00
	591,380.00	592,380.00



**M/S BOSTON DIO SYSTEMS LTD
(FORMERLY KNOWN AS LASER EYE CARE LTD)
SCHEDULES ANNEXED TO AND FORMING PART OF THE ACCOUNTS
AS AT 31ST MARCH, 2020**

PARTICULAR

**AS AT
31/03/2020**

**AS AT
31/03/2019**

NOTES: 12

REVENUE FROM OPI

Revenue from Sale
Sale of Services
Other Income

4,593,540.00

200,000.00

4,793,540.00

NOTES: 13

PURCHASE OF STOCK IN TRADE

Purchase during the year

5,523,600.00

5,523,600.00

NOTES: 14

CHANGES IN INVENTORY

Opening Stock

1,447,500.00

160,250.00

Less: Closing Stock

1,447,500.00

1,447,500.00

(1,287,250.00)

NOTES: 15

EMPLOYEE BENEFITS EXPENSES

Salary, Wages & Benefits
Directors Remuneration
Directors Sitting Fees

60,000.00

60,000.00

NOTES: 16

INTEREST & FINANCE COSTS

Bank Commission & Charges
Interest to Bank & Financial Institutions

445.00

326.00

445.00

326.00



M/S BOSTON BIO SYSTEMS LTD
(FORMALY KNOWN AS LASER EYE CARE LTD)
SCHEDULES ANNEXED TO AND FORMING PART OF THE ACCOUNTS
AS AT 31ST MARCH, 2020

PARTICULAR	AS AT 31/03/2020	AS AT 31/03/2019
NOTES : 17		
ADMINISTRATIVE & OTHER EXPENSES		
Audit Fees	✓ 10,000.00	10,000.00
Listing fees		
Registrar & Share Transefer Agent - Exepenses		120,688.00
N. S. D. L. Custodian Exp.		86,250.00
Stationery & Printing		
C.D.S.L. Custodian Exp.		83,790.00
Legal & Consultancy Fees		35,000.00
Office Expenses		19,500.00
Postage & Courier		8,520.00
Advertisment & Publicity		2,450.00
Electricity Expenses A/c		9,550.00
Rent Paid A/c		24,000.00
Bharti Airtel		8,721.00
Consultancy Charges		7,800.00
Professional Fees		13,950.00
Stationery & Photocopy		28,784.00
Telephone Expenses		18,540.00
Sundry Eaxpenses		16,530.00
	4,596.00	
	<u>14,596.00</u>	<u>494,073.00</u>



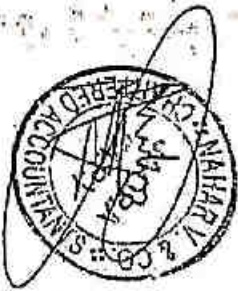
NOTE : 07 A

M/S BOSTON BIO SYSTEMS LTD

Depreciation allowable Under Section 32 of Income Tax Act
Assets Side

Fixed Assets & Depreciation Statement

S. No.	Assets	As on on 1-04-19	Addition during the Year	Deduction During the Year	As on on 31-03-20	Rate of depreciation	During the Year	Written Back	Upto 31/03/2020	As on 01/04/2019	As on 31/03/2020
1	Computer	426.00	-	-	426.00	40%	170.40	-	-	426.00	255.60
TOTAL		426.00	-	-	426.00		170.40	-	-	426.00	255.60



**M/S BOSTON BIO SYSTEMS LTD.
(FORMERLY KNOWN AS LASER EYE CARE LTD)
CASH FLOW STATEMENT ANNEXED TO THE BALANCE SHEET
FOR THE PERIOD FROM 01.04.2019 TO 31.03.2020**

PARTICULARS	01.04.2019 TO 31.03.2020	01.04.2018 TO 31.03.2019
A. <u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
Net profit (After tax and extraordinary items)		
Adjustments for		
- Depreciation		
- Interest Received	(15,041)	2,068
- Profit on Sale of Investment		
- Provision for Income Tax		
- Provision for Audit Fee		
- Interest Paid		
- Profit on Sale of Property		
provision for Listing Fee		
Registrar & Share transfer Agent Exp.		
- Loss on Sale of Property		
Operating profit (before working capital changes)		
Adjustment for-	(15,041)	2,068
- Trade & Other receivables		
- Inventories		
- Trade Payables & Other Liability		(3,813,257)
Cash generated from operations	(9,350)	(1,287,250)
Interest Paid		5,051,545
Deferred Tax Liability	(24,391)	(46,894)
Provision for Income Tax		
Direct Taxes Paid		71
		652
Cash Flow before extraordinary items		
ExtraOrdinary items (Net) Prov. For deferred tax reversed	(24,391)	(46,171)
Net cash from operating activities	(A) (24,391)	(46,171)
B. <u>CASH FLOW FROM INVESTING ACTIVITIES</u>		
Purchase of Fixed Assets & Capital items		
Share Issue Expenses		
Sale of fixed assets		
Purchase of Investments		
Interest Received		
Long term Loans & Advances		
Net cash used in Investing Activities	(B)	



CASH FLOW FROM FINANCING ACTIVITIES

Proceeds from Issue of Share Capital

Capital Subsidy

Proceeds from Long Term Borrowings

Proceeds from Short Term Borrowings

Deferred payment liabilities

Cash Credit Loans

Listing Fee

Registrar & Share transfer Agent Exp.

Net cash used in Financing Activities

Net Increase in cash & cash equivalents

Cash & Cash equivalents(Op. balance)

Cash & Cash equivalents (Closing balance)

(C)

A+B+C

(24,391)

(46,171)

582,283

628,454

557,892

582,283

PLACE: INDORE

DATE: 24/10/2020

Managing Director

Kushal Rathore

KUSHAL RATHORE

Director

Ayush Jain

AYUSH JAIN

Director

Seema Baghel

SEEMA BAGHEL



BOSTON BIO SYSTEM LIMITED
(FORMERLY KNOWN AS LASER EYE CARE LIMITED)
SCHEDULES ANNEXED TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH, 2020

NOTE 21:

ACCOUNTING POLICIES AND NOTES ON ACCOUNTS:-

B. ACCOUNTING POLICIES :

ii) **Basis of Accounting:** The accounts of the company are prepared under the historical cost convention and in accordance with the applicable accounting standards issued by the Institute of Chartered Accountants of India, except where otherwise stated and the relevant provisions of the Companies Act, 1956. For recognition of Profit and Loss, mercantile system of accounting is followed except in the following cases where accounting is done on payment/receipt basis:-

- d) Leave with wages & salary.
- e) Rebate/claim on sales & purchases
- f) Legal and Professional Charges.

ii) **Property, plant and equipment**

Property, plant and equipment are stated at historical cost less depreciation. The Company depreciates property, plant and equipment over their estimated useful lives using the straight-line method. Depreciation methods, useful lives and residual values are reviewed periodically, including at each financial year end. Repairs and maintenance costs are recognized in the Statement of Profit and Loss when incurred.

iv) **Investments:** The securities acquired with the intention of holding till maturity or for a longer period are classified as investments. Investments are cost arrived at on weighted average basis. Commission earned in respect of securities acquired upon development are reduced from the cost of acquisition. Appropriate provisions is made for other than temporary diminution in the value of investments.



- v) **Inventories:**
- a) The securities acquired with the intention of holding for short term are classified as investment and securities acquired for trading are classified as stock-in-trade.
 - b) The securities held as stock-in-trade are valued at lower of cost arrived at on weighted average basis or market/ fair value, computed category-wise. In Case of investment transferred to stock in trade, carrying amount on the date of transfer is considered as cost. Commission earned in respect of securities acquired upon devolvement is reduced from the cost of acquisition. Fair market value of unquoted shares is taken at break-up value of shares as per the latest audited Balance Sheet of the concerned company. In case of debt instruments, fair market value is worked out on the basis of yield to maturity rate selected considered quotes where available and credit profile of the issuer and market related spreads over the government securities.
 - c) Discounted instruments like commercial paper/treasury bills/zero coupon instruments are valued at carrying cost. The difference between the acquisition cost and the redemption value of discounted instruments is apportioned on a straight line basis for the period of holding and recognized as interest income.
 - d) Units of mutual fund are valued at lower of cost and net asset value.
- xi) **Gratuity:** The management has decided to adopt cash basis of accounting for gratuity liability, hence no provision has been made for accrued liability in the accounts of the company.
- xii) **Foreign Currency Transactions:** Transactions in foreign exchange are accounted for at exchange rates prevailing on the date on which the transaction takes place. Gains and Losses arising out of fluctuations in exchange rates, relating to the fixed assets, are adjusted to the carrying amount of fixed assets and in other cases transferred to revenue accounts.
- viii) **Taxation:** - Provision for current tax is made on the basis of applicable Income Tax Provisions for the current accounting period.



provision is made for deferred tax as depreciation are charged by the company during the year.

ix) **Borrowing Cost:-** Borrowing cost which are directly attributable to the acquisition/construction of fixed assets till the time such assets are ready for use are capitalized as part of the assets. Other borrowing costs are treated as revenue expenditure and charged to profit and loss account for the year.

x) **Segment Reporting:-** The CEO & MD of the company has been identified as the Chief Operating Decision Maker (CODM) as defined by Ind AS 108, Operating Segments. The CODM evaluates the Company's performance and allocates resources based on an analysis of various performance indicators by industry classes.

The accounting policies adopted for segment report are in line with the accounting policies of the company with the following additional policies for segment reporting. Revenue and expenses have been identified to a segment on the basis of relationship to operating activities of the segment. Revenue and expenses which relate to enterprise as a whole and are not allocable to a segment on reasonable basis have been disclosed as "Unallocable". Segment assets and segment liabilities represents assets and liabilities in respective segments. Investments, tax related assets and other assets and liabilities that cannot be allocated to a segment on a reasonable basis have been disclosed as "Unallocable"

xi) **Related Party Disclosures:-** Related Party Disclosures as per Ind AS-24 issued by ICAI is made and disclosed separately in notes of accounts.

xii) **Earning Per Share:-** Basic earnings per equity share is computed by dividing the net profit attributable to the equity holders of the Company by the weighted average number of equity shares outstanding during the period.

xiii) **Impairment of Assets:-** The Company has a policy of assessing the impairment of Intangible assets every year in accordance with AS-28 as prescribed by ICAI. This is done through comparing its carrying amount as per books of accounts with its recoverable value. Hence no provision is required as per AS-28.



xiv) Revenue Recognition: Revenue (other than sale of goods) is recognised to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured.

Interest income are recognised on an accrual basis using the effective interest method.

Dividends are recognised at the time the right to receive payment is established.

Revenue from issue management services loan syndication, financial advisory services etc. is recognized based on the stage of completion of assignments and terms of agreement with the client.

Gain and losses of agreement with securities and derivatives are recognized on trade date.

Dividend income is recognized when right to receive the dividend is established.

Interest income is recognized on Effective interest method (as per Ind AS 109).

NOTES ON ACCOUNTS

3. Under the Micro, Small and Medium Enterprises Development Act, 2006, certain disclosures are required to be made relating to Micro, Small and Medium Enterprises. The company is in the process of compiling relevant information from its suppliers about their coverage under the said Act. Since the relevant information is not readily available, no disclosure has been made in the accounts. However, in view of the management, the impact of interest, if any, that can be payable in accordance with the provisions of this act is not expected to be material.

In the opinion of the management and to the best of their knowledge and belief, the value on realization of loans and advances and other current assets, in the ordinary course of business, will not be less than the amount at which they are stated in the Balance Sheet.

3. Balance of Sundry Debtors, Sundry Creditors, and Loans & Advances are subject to Conformation.

6. Considering the deductions and exemptions available as per the provisions of Income Tax Act, 1961 no provision made in the accounts towards current income tax for the year.



7. Of the total creditors, amount due to Small Scale Industrial Undertaking can not be segregated pursuant to the Notification issued by the Department of Company Affairs, as the necessary information regarding suppliers status is not available with the company.
6. Previous years figures have been regrouped and rearranged wherever necessary. A monetary value at all places, except where other-wise stated, are in terms of rupees.

7. Disclosure of Related Parties/Related Party Transactions:-

A. Relationship:

I Key Management Personals

Name of Related parties

Nature of Relationship

Mr. Kushal Rathore

Managing Director

Mr. Ayush Jain

Director

Mrs. Seema Baghel

Director

II Associate Entities : NIL

III Relations of Key Management Personnel: NIL

B. The following transactions were carried out with the related parties' returned in above in the ordinary Course of business:

Particulars

Relative of Key Management Personal

Managerial Remunertion & Sitting Fees

NIL
NIL

B. Purchases, Sales and Stock of Goods Traded:-

CLASS OF GOODS TRADED	UNIT	OPENING STOCK		PURCHASE		SALES		STOCK	
		QTY	VALUE	QTY	VALUE	QTY	VALUE	QTY	VALUE
SOIL	Nos.	0	1447500	0		0		0	1447500

	2018-19	2017-18
a) Imported and Indigenous consumption of Raw Materials		
b) Value of Imports on CIF basis	NIL	NIL
c) Expenditure in Foreign Currency	NIL	NIL
d) Earnings in Foreign Currency	NIL	NIL
e) Payment to Auditors	NIL	NIL



PARTICULARS	2019-2020	2018-2019
STATUORY AUDIT FEE	10000	10000
TAX AUDIT FEE	0	0

f) Managerial Remuneration under Section 197 of the Companies Act, 2013

9. INFORMATION ABOUT BUSINESS SEGMENT:-

	2019-20	2018-19	2019-2020	2018-19	2019-20	2018-19
Total Revenue(Sales)		4593540		200000	0	4793540
Segment Result						
Unallocated Corporate Expenses		4790749	15041	0	-15041	4790749
Operating Profit					-15041	2791
Interest & Other Income					0	0
Interest & Other Exp.					0	0
Profit Before Tax					-15041	2791
Income Tax					0	652
Deferred Tax Liability					0	71
Profit After Tax					-15041	2068

Note:- The company has identified three reportable segments viz. Trading, Brokerage Share Transactions and Others have been identified and reported taking into account nature of products and services, the differing risks and returns internal business reporting systems.

10. Earning per share (EPS) :

In terms of Accounting Standard-20, the calculation of EPS is given below:-

S.No	Nature of Transaction	Current year	Previous year
1	Number of Shares at Commecment	7002200	7002200
2	Shares issued during the Year	0	0
3	No. of Shares at the end of the year	7002200	7002200
4	Profit After Taxes (Rs.)	-15041	2068
5			
6	Basic Earning Per Share	-0.002	0.000
7	Dilute Value Per Share	-0.002	0.000

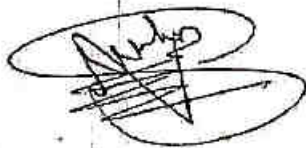


11. The Company has advances certain amount to Various Party. Such advances are outstanding on which interest has not been charged.
12. There is no contingencies liabilities no provision is made.
13. Depreciation has been provided on assets by the company.
14. As per information and explanation given to us, Long term loan and advances is given for purchase of land so interest is not provided.
15. The Company has Loans & advances certain amount to Various Party since Long time. Such Loans & advances are outstanding since Long time on which interest has not been charged.

SIGNATURES TO SCHEDULES 01-18
AS PER OUR REPORT OF EVEN DATE

For:-NAHAR V & COMPANY,
Chartered Accountants,

FOR AND ON BEHALF OF THE BOARD,



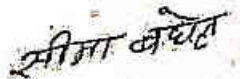
VISHAL NAHAR
Partner
M.NO. 400217
FRN : 010443C



KUSHAL RATHORE
Director



AYUSH JAIN
Director



SEEMA BAGHEL
Director

PLACE:- INDORE
DATED:- 24/10/2020



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SIGNATURES TO SCHEDULES 01-18
AS PER OUR REPORT OF EVEN DATE

For:-NAHAR V & COMPANY,
Chartered Accountants,

FOR AND ON BEHALF OF THE BOARD,



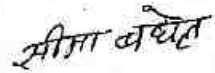
VISHAL NAHAR
Partner
M.NO. 400217
FRN : 010443C



KUSHAL RATHORE
Director



AYUSH JAIN
Director



SEEMA BAGHEL
Director

PLACE:- INDORE
DATED:- 24/10/2020

