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HANUMANTRAO LAD & ASSOCIATES CHARTERED ACCOUNTANTS

Independent Auditor's Report

To

The Members of

DR.SMITHS BIOTECH PRIVATE LIMITED.

Report on the Financial Statements:

We have audited the accompanying financial statements of DR.SMITHS BIOTECH PRIVATE LIMITED which comprise the Profit and loss account, Balance Sheet & cash flow statement as at 31st March, 2022, for the year the ended and, and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and Rules made hereunder.

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

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

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



Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2022, & 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, 2020("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, We give the annexure to our report statement on the matters specified in paragraphs 3 & 4 of the said order.

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

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

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

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

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

(e) On the basis of the written representations received from the directors as on 31st March, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022 from being appointed as a director in terms of section 164 (2) of the Act .

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

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

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

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

For Hanumantrao lad & Associates
Chartered Accountants



CA.HANUMANTRAO LAD
Proprietor
Membership Number: 131606
Firm Reg No: 129981W
Place: Pune
Date: 25th May 2022.

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

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

1. In respect of its tangible and intangible assets :
 - (a) The company has maintained proper records showing full particulars including quantitative details and situation of its tangible and intangible assets.
 - (b) As explained to us, fixed assets have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification.
 - (c) In our opinion and according to the information and explanations given to us, no fixed asset has been disposed during the year and therefore does not affect the going concern assumption.
 - (d) As explained to us whether the title deeds of all the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favor of the lessee) disclosed in the financial statements are held in the name of the company.
 - (e) the company has not revalued its property, plant & equipment or intangible asset during the year.
2. In respect of its inventories & working capital:
 - (a) As explained to us, inventories have been physically verified during the year by the management at reasonable intervals.
 - (b) In our opinion and according to the information and explanations given to us, the procedures of physical verification of inventories followed by the management are reasonable and adequate in relation to the size of the company and the nature of its business.
 - (c) As explained to us, has the company during any point of time of the year not taken any working capital, from bank or financial institutions on the basis of security of current assets.
 - (d) In our opinion and on the basis of our examination of the records, the Company is generally maintaining proper records of its inventories. No material discrepancy was noticed on physical verification of stocks by the management as compared to book records.
3. In respect of the investment, any guarantee or security or advances or loans, secured or unsecured granted by the company to companies firms or other parties covered in the register maintained under section 189 of the Companies Act 2013:
 - (a) According to the information and explanations given to us and on the basis of our examination of the books of account, the Company has not granted any loans, secured or unsecured, to companies, firms or other parties listed in the register maintained under Section 189 of the Companies Act, 2013. Consequently, the provisions of clauses iii (b), iii(c) and iii (d) of the order are not applicable to the Company.
 - (e) According to the information and explanations given to us and on the basis of our examination of the books of account, the Company has taken loans from companies, firms or other parties listed in the register maintained under Section 189 of the Companies Act, 2013.
4. Compliance in respect of a loan to directors :

As explained to us, company not given any loan to director or any other person in whom the director is interested during the financial year.
5. In respect of its deposit from public:

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

The company is not covered by the companies cost record and Audit Rules 2014. Therefore the provisions of clause 6 of the order are not applicable to the company.



7. In respect of deposit of its statutory liabilities:
- (a) According to the records of the company, undisputed statutory dues including Provident Fund, Investor Education and Protection Fund, Employees' State Insurance, Income-tax, Sales-tax, Wealth Tax, Service Tax, Custom Duty, Excise Duty, cess, goods and service tax to the extent applicable and any other statutory dues have generally been regularly deposited with the appropriate authorities. According to the information and explanations given to us there were no outstanding statutory dues as on 31st of March, 2022 for a period of more than six months from the date they became payable.
- (b) According to the information and explanations given to us, there is no amounts payable in respect of income tax, wealth tax, service tax, sales tax, customs duty and excise duty which have not been deposited on account of any disputes.
8. In respect of Unrecorded income :
In the audited financial year no any unrecorded transaction found in the accounts have been disclosed or surrender before the tax authorities as income during the year.
9. In respect of Default in repayment of borrowings :
In case the company has not made any default in the repayment of loans to banks, government, debenture-holders, etc. then the amount and period of default.
10. In respect of Fund raised and utilization :
As explained to us, company not raised any funds from public offer during the financial year.
11. In respect of fraud and whistle blower complaints:
Based on the audit procedures performed and the information and explanations given to us, we report that no fraud on or by the Company has been noticed or reported during the year, nor have we been informed of such case by the management.
12. In respect of Compliance by a Nidhi :
Not applicable.
13. In respect of Compliance on transactions with related party:
Company has complied with the provisions of section 188 of the Companies Act, 2013 in respect of transactions with related parties. Also, appropriate disclosures are made in the financial statements.
14. In respect of Internal audit system :
Company have not applicable internal audit during the financial year.
15. In respect of Non cash transaction :
company has not undertaken non-cash transactions with their directors or other persons connected to the directors, whether the restrictions imposed are complied with.
16. In respect of Registration under Section 45-IA of RBI Act, 1934 :
Company has not applicable registration u/s 45-IA of RBI Act 1934.
17. In respect of Cash losses :
During the year company incurred the cash losses as follows:

Sr No	Particulars	Amount (in lacks)	Amount (in lacks)
1	Net losses	(325.77)	(27.36)
2	Add : depreciation	170.69	100.13
3	Add : deferred tax	(37.02)	29.57
	Cash losses	(192.10)	102.34



18. In respect of Resignation of statutory auditor :
During the year, no any resignation of statutory auditors.
19. In respect of Material uncertainty ;
No any material uncertainty exists on the date of audit report in the company.
20. In respect of Transfer to fund specified under schedule VII Of company act 2013 :
The company is not covered with respect to obligations under corporate social responsibility. And therefore provision under schedule VII of company act not applicable to company.
21. In respect of Qualification or adverse auditor remarks in other group company :
No any qualification or adverse remarks in the audit reports issued by the respective auditors in case of companies included in the consolidated financial statement.

For Hanumantrao Lad & Associates
Chartered Accountants



CA. HANUMANTRAO LAD
Proprietor
Membership Number: 131606
Firm No 129981W
Place: Pune
Date: 25th May 2022



DR. SMITHS BIOTECH PRIVATE LIMITED

Registered Office:

OFFICE NO. 508-511, SACRED WORLD, 5TH FLOOR, ABOVE MACDONALD,
VITTHAL RAO SHIVARKAR ROAD, WANOWRIE, PUNE MH 411040

ANNUAL AUDIT REPORT

FOR THE YEAR ENDED 31ST MARCH 2022

HANUMANTRAO LAD & ASSOCIATES CHARTERED ACCOUNTANTS

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Mangalwar Peth, Pune-411011. |Maharashtra | India

Email- hanumantraolad@gmail.com

info@hanumantraolad.com

Phone-9881464747 020 66206833

DR. SMITHS BIOTECH PRIVATE LIMITED
OFFICE NO. 508-511, SACRED WORLD, 5TH FLOOR, ABOVE MACDONALD, VITTHAL RAO SHIVARKAR ROAD, WANOWRIE, PUNE MH 411040
CIN: U24246PN2015PTC154818
STATEMENT OF STANDALONE BALANCESHEET AS AT MARCH 31ST, 2022

Particulars	Note No.	As at 31 March, 2022	As at 31 March, 2021
		Rs. In Lakh	Rs. In Lakh
A			
EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	3	220.00	220.00
(b) Reserves and surplus	4	-488.83	-163.05
(c) Money received against share warrants	29.1		
		-268.83	56.95
2 Share application money pending allotment	29.2		
3 Non-current liabilities			
(a) Long-term borrowings	5	1,813.89	1,926.63
(b) Deferred tax liabilities (net)		31.78	68.80
(c) Other long-term liabilities	6	-	(44.57)
(d) Long-term provisions	7	-	-
		1,845.66	1,950.86
4 Current liabilities			
(a) Short-term borrowings	8	182.53	186.44
(b) Trade payables	9	608.03	433.25
(c) Other current liabilities	10	1,070.42	230.89
(d) Short-term provisions	11	15.17	17.00
		1,876.15	867.58
TOTAL		3,452.98	2,875.39
B			
ASSETS			
1 Non-current assets			
(a) Fixed assets			
(i) Tangible assets	12.A	1,675.82	1,780.17
(ii) Intangible assets	12.B	-	-
(iii) Capital work-in-progress	12.C	-	22.52
(iv) Intangible assets under development			
(v) Fixed assets held for sale	29.9		
		1,675.82	1,802.69
(b) Non-current investments	13		
(c) Deferred tax assets (net)	14	42.86	9.76
(d) Long-term loans and advances	15	100.00	100.00
(e) Other non-current assets			
		142.86	109.76
2 Current assets			
(a) Current investments	16	-	-
(b) Inventories	17	535.48	501.58
(c) Trade receivables	18	783.71	182.94
(d) Cash and cash equivalents	19	11.88	11.52
(e) Short-term loans and advances	20	303.23	766.90
(f) Other current assets	21	-	-
		1,634.30	962.94
TOTAL		3,452.98	2,875.39
See accompanying notes forming part of the financial statements			

NOTES TO ACCOUNTS

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

FOR HANUMANTRAO LAD & ASSOCIATES
CHARTERED ACCOUNTANTS

(CA. HANUMANTRAO LAD)
Proprietor
Membership No. : 131606
Firm Reg. No. : 129981W
UDIN NO. : 2131606AJQJHUI110



DR. SMITHS BIOTECH PVT LTD

(DIRECTOR) (DIRECTOR)
Sural Zanwar Prakashchandra Rathil
DIN-01304850 DIN- 01393087
PLACE: PUNE PLACE: PUNE
Date :24-05-2022 Date :24-05-2022



DR. SMITHS BIOTECH PRIVATE LIMITED
 OFFICE NO. 506/511, SACRED WORLD, 5TH FLOOR, ABOVE MACDONALD, VITTHAL RAO SHIVARKAR ROAD, WANOWRIE, PUNE - 411 040
 CIN: U24246PN2015PTC154818
STATEMENT OF STANDALONE PROFIT AND LOSS FOR THE YEAR ENDED ON MARCH 31ST, 2022

Particulars	Note No.	For the year ended	For the year ended
		March 31, 2022	March 31, 2021
		Rs. (in Lakhs)	Rs. (in Lakhs)
A CONTINUING OPERATIONS			
1 Revenue from operations (gross)	22	1,617.42	398.60
2 Other income	23	6.56	7.74
3 Total revenue (1+2)		1,623.98	406.34
4 Expenses			
(a) Cost of materials consumed	24 a	1,188.11	197.42
(b) Purchases of stock-in-trade	24 b	11.02	49.33
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	24 c	7.86	-227.23
(d) Other Operating Expenses	25	214.21	73.10
(d) Employee benefits expense	26	165.13	23.42
(e) Finance costs	27	130.28	151.32
(f) Depreciation and amortisation expense	12 a	170.69	100.13
(g) Other expenses	& 12 b 28	98.92	35.71
Total expenses		1,986.22	403.19
5 Profit / (Loss) before exceptional and extraordinary items and tax (3 - 4)		-362.24	3.15
6 Exceptional items	29 a		
7 Profit / (Loss) before extraordinary items and tax (5 ± 6)		-362.24	3.15
8 Extraordinary items	29 b	0.56	0.95
9 Profit / (Loss) before tax (7 ± 8)		-362.80	2.21
10 Tax expense:			
(a) Current tax expense for current year			
(b) (Less) MAT credit (where applicable)			
(c) Current tax expense relating to prior years			
(d) Net current tax expense		-37.02	29.57
(e) Deferred tax		-37.02	29.57
11 Profit / (Loss) from continuing operations (9 ± 10)		-325.77	-27.36
B DISCONTINUING OPERATIONS			
12.i Profit / (Loss) from discontinuing operations (before tax)			
12.ii Gain / (Loss) on disposal of assets / settlement of liabilities attributable to the discontinuing operations			
12.iii Add / (Less) Tax expense of discontinuing operations			
(a) on ordinary activities attributable to the discontinuing operations			
(b) on gain / (loss) on disposal of assets / settlement of liabilities			
13 Profit / (Loss) from discontinuing operations (12.i ± 12.ii ± 12.iii)			
14 Profit / (Loss) for the year (11 ± 13)		-325.77	-27.36
15.i Earnings per share (22,00,000 Shares of Rs. 10/- each):			
(a) Basic			
(i) Continuing operations		-14.81	-1.24
(ii) Total operations			
(b) Diluted			
(i) Continuing operations		-14.81	-1.24
(ii) Total operations			
15.ii Earnings per share (22,00,000 Shares of Rs. 10/- each):			
(a) Basic			
(i) Continuing operations		-14.81	-1.24
(ii) Total operations			
(b) Diluted			
(i) Continuing operations		-14.81	-1.24
(ii) Total operations			

NOTES TO ACCOUNTS

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

FOR HANUMANTRAO LAD & ASSOCIATES
 CHARTERED ACCOUNTANTS

(CA. HANUMANTRAO LAD)
 Proprietor
 Membership No. 131606
 Firm Reg. No. 129981W
 UDIN NO. 22131606AJQHU1110



DR SMITHS BIOTECH PVT LTD

(Signature)
 (DIRECTOR)
 Suresh Zanwar
 DIN-01304850
 PLACE: PUNE
 Date: 24-05-2022

(Signature)
 (DIRECTOR)
 Prakashchandra Rathi
 DIN- 01393087
 PLACE: PUNE
 Date: 24-05-2022



STATEMENT OF STANDALONE CASHFLOW AS AT 31.03.2022

Particulars	As at 31 March, 2022	As at 31 March, 2021
	Rs. In Lakh	Rs. In Lakh
Cash Flow from operating activities		
Net Profit after tax	-325.77	-27.36
Adjustment for:		
- Other Comprehensive Income		
- Depreciation and amortization expense	170.69	100.13
- (Profit) / Loss on Sale/Disposal of assets		
- Interest Expenses	129.26	151.28
- Interest & Dividend received	-6.56	-7.74
- Deferred Tax Liability		
Operating profit before working capital changes	-32.39	216.31
(Increase) / Decrease in Other Non Current asset		
(Increase) / Decrease in Inventories	-33.90	-501.58
(Increase) / Decrease in Trade receivables	-600.78	-178.99
(Increase) / Decrease in Other Current Assets	-36.33	-45.50
Increase / (Decrease) in Provisions	-1.83	3.32
Increase / (Decrease) in Trade Payables	174.78	407.69
Increase / (Decrease) in Other Financial Liabilities/Short Term Borrowing	-3.91	148.77
Increase / (Decrease) in Deffered tax liabilities	-37.02	29.57
Increase / (Decrease) in Other Current Liabilities	839.53	229.81
Cash generated from operations	268.15	309.40
Taxes paid		
Net cash from operating activities	268.15	309.40
Cash flow from Investing activities		
Purchase of fixed assets	-66.34	-15.22
Proceeds from sale of fixed assets		
(Increase) / Decrease in Capital Work in Progress	22.52	-0.11
Interest & Dividend received	6.56	7.74
Proceeds / (Repayment) of Other Financial Assets	-33.10	139.05
Net Cash flow from investing activities	-70.36	131.47
Cash flow from financing activities		
Proceeds from issuance of Share Capital including share premium		
Proceeds from long term borrowings	-112.75	-208.09
Proceeds / (Repayment) from / of short term borrowings (Above)		
Proceeds / (Repayment) for Other Financial Assets	44.57	-113.48
Interest paid	-129.26	-151.28
Net Cash flow from Financing Activities	-197.43	-472.85
Increase / (Decrease) in cash and cash equivalents	0.35	-31.98
Cash and cash equivalents at beginning of the year	11.52	43.50
Cash and cash equivalents at end of the year	11.88	11.52

Notes :

- Cash Flow Statement has been prepared under the indirect method as set out in the Accounting Standard (AS) 3 "Cash Flow Statements" as specified in the Companies (Accounting Standards) Rules, 2006.
- Details of Cash and cash equivalents are given in note No.2.06
- Direct Tax paid is treated as arising from operating activities and are not bifurcated between investment and financing activities.
- All figures in brackets indicate outflow.

FOR HANUMANTRAO LAD & ASSOCIATES
CHARTERED ACCOUNTANTS

(CA. HANUMANTRAO LAD)
Proprietor
Membership No. : 131606
Firm Reg. No.: 129981W
UDIN NO : 22131606AJQHU1110



(Signature)
(DIRECTOR)
Surya Zanwar
DIN-01304850
PLACE: PUNE
Date :24-05-2022

(Signature)
(DIRECTOR)
Prakashchandra Rathi
DIN- 01393087
PLACE: PUNE
Date : 24-05-2022



NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDING MARCH 31ST, 2022

Note 1: Corporate Information

DR. SMITHS BIOTECH PRIVATE LIMITED ("The Company") is a Private Limited Company as was incorporated and domiciled in India having its registered office at OFFICE NO. 508-511, SACRED WORLD, 5TH FLOOR, ABOVE MACDONALD, VITTHAL RAO SHIVARKAR ROAD, WANOWRIE, PUNE. MH 411040 IN The Company is engaged in the Manufacturing and marketing of pharmaceutical products.

The Company has its manufacturing plant situated at B-5, Khasara No. 9 & 10, Dev Bhoomi Industrial Estate, Gram: Bantakhedi, Tal: Roorkee, Dist: Haridwar (Uttarakhand) India

Note 2: Significant Accounting Policies

2.01 Basis of accounting and Preparation of Accounting Statements

A) Compliance with Accounting Standards

The Financial Statements of the company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) The company has prepared these financial statements to comply in all material respects with the accounting standards notified under section 133 of the Companies Act 2013, read together with paragraph 7 of the Companies (Accounts) Rules 2014. The financial statements have been prepared on an accrual basis and under the historical cost convention. The financials are prepared according to Indian Accounting Standards (AS)

B) Current and Non-current classification

The assets and liabilities reported in the balance sheet are classified on a "current/noncurrent basis", with separate reporting of assets held for sale and corresponding liabilities. Current assets, which include cash and cash equivalents are assets that are intended to be realized, sold or consumed during the normal operating cycle of the Company. Based on the nature of products and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents, the company has ascertained its operating cycle as 12 months for the purpose of current/non-current classification of assets and liabilities.

2.02 Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles (GAAP) requires management to make estimates and assumptions that affect the reported amounts of revenues and expenses during the year and balances of assets, liabilities and the disclosure of contingent liabilities on the date of the financial statements. Actual results could differ from those estimates. Any revision to accounting estimates is recognized prospectively in current and future periods.

2.03 Inventories

Inventories of Raw Material, Packing Material and Stock-in-Trade are valued at the lower of cost and the net realisable value after providing for obsolescence and other losses, where considered necessary. Cost includes all charges in bringing the goods to the point of sale, including octroi and other levies, transit insurance and receiving charges excluding GST. The costs are valued at Weighted Average cost Formula.

Work in Progress are valued at the cost of Conversion of inventories, includes cost directly related to the units of production, such as direct labour. There is stage wise systematic allocation of fixed and variable production overheads that are incurred.

Finished Goods are valued at net realizable value or cost whichever is lower. Valuation of Cost of finished good includes all the conversion costs directly attributable to product and other Administrative overheads.

The inventories have been certified by the management for both physical verification and valuation.

The inventories are kept at the below mentioned location by the company for the Closing stock as on March 31st, 2022

Plant/Factory situated at

Address:

B-5, Khasara No. 9 & 10, Dev Bhoomi Industrial Estate, Gram: Bantakhedi, Tal: Roorkee, Dist: Haridwar (Uttarakhand) India

2.04 Cash and Cash Equivalent

Cash and cash equivalents comprises cash on hand and at banks, short-term deposits (with an original maturity of three months or less from the date of acquisition), and which are subject to insignificant risk of changes in value.

For the purpose of statement of cash flows, cash and cash equivalents consist of cash and short term deposits, as defined above, net of outstanding bank overdrafts, if any, as they are considered an integral part of the company's cash management.



2.05 Cash flow statement

Cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

2.06 Depreciation

Depreciation has been provided on the straight-line method as per the prescribed in Schedule II of the Companies Act, 2013 and assets are amortised as per their useful life as under

Land	0 Years
Building	30 Years
Computers	3 Years
Furnitures	10 Years
Office Equipments	5 Years
Plant & Machinery	10 Years
Vehicles	8 Year

Depreciation on additions/ disposals of the fixed assets during the year is provided on pro-rata basis according to the period during which assets were put to use.

Intangible assets are amortised over their estimated useful life is considered 5 years as per the management decision

The company does not possess any block of intangible assets.

2.07 Revenue recognition

- a) Revenue is measured at the fair value of the consideration received or receivable. Amounts disclosed as revenue are exclusive of Goods and Service Tax and net of discounts, applicable taxes and returns. The company recognises revenue when the amount of revenue can be reliably measured, when it is probable that future economic benefits will flow to the entity and when specific criteria have been met for each of the company's activities, as described below.
- b) Provision for sales returns are estimated on the basis of historical experience, market conditions and specific contractual terms and provided for in the year of sale as reduction from revenue. The methodology and assumptions used to estimate returns are monitored and adjusted regularly in line with contractual and legal obligations, trade practices, historical trends, past experience and projected market conditions.
- c) Other income:
 - i) Dividend income is recognized when the right to receive dividend is established.
 - ii) Interest income is recognized using the time-proportion method, based on rates implicit in the transaction.
 - iii) Other income is recognised when no significant uncertainty as to its determination or realisation exists.

2.08 Fixed Assets

Tangible fixed assets

Property, Plant and Equipment are stated at cost of acquisition/construction net of recoverable taxes less accumulated depreciation / amortization, government grants and impairment loss, if any. All costs attributable to acquisition of Property, Plant and Equipment till assets are put to use, are capitalized. Subsequent expenditure on Property, Plant and Equipment after its purchase / completion is capitalized only if such expenditure results in an increase in the future benefits from such asset beyond its previously assessed standard of performance.

Capital work-in-progress:

Projects under which assets are not ready for their intended use and other capital work-in-progress are carried at cost, comprising direct cost, related incidental expenses and attributable interest.

Intangible Assets

Intangible assets are carried at cost less accumulated amortisation and impairment losses, if any. The cost of an intangible asset comprises its purchase price, including any import duties and other taxes (other than those subsequently recoverable from the taxing authorities), and any directly attributable expenditure on making the asset ready for its intended use and net of any trade discounts and rebates. Subsequent expenditure on an intangible asset after its purchase / completion is recognised as an expense when incurred unless it is probable that such expenditure will enable the asset to generate future economic benefits in excess of its originally assessed standards of performance and such expenditure can be measured and attributed to the asset reliably, in which case such expenditure is added to the cost of the asset.



2.09 Foreign currency transactions and translations

Initial recognition

Transactions in foreign currencies entered into by the Company and its integral foreign operations are accounted at the exchange rates prevailing on the date of the transaction or at rates that closely approximate the rate at the date of the transaction.

Measurement of foreign currency monetary items at the Balance Sheet date

Foreign currency monetary items (other than derivative contracts) of the Company and its net investment in non-integral foreign operations outstanding at the Balance Sheet date are restated at the year-end rates.

In the case of integral operations, assets and liabilities (other than non-monetary items), are translated at the exchange rate prevailing on the Balance Sheet date. Non-monetary items are carried at historical cost. Revenue and expenses are translated at the average exchange rates prevailing during the year. Exchange differences arising out of these translations are charged to the Statement of Profit and Loss.

Treatment of exchange differences

Exchange differences arising on settlement / restatement of short-term foreign currency monetary assets and liabilities of the Company and its integral foreign operations are recognised as income or expense in the Statement of Profit and Loss.

2.10 Government grants, subsidies and export incentives

Government grants and subsidies are recognised when there is reasonable assurance that the Company will comply with the conditions attached to them and the grants / subsidy will be received. Government grants whose primary condition is that the Company should purchase, construct or otherwise acquire capital assets are presented by deducting them from the carrying value of the assets. The grant is recognised as income over the life of a depreciable asset by way of a reduced depreciation charge.

Export benefits are accounted for in the year of exports based on eligibility and when there is no uncertainty in receiving the same.

2.11 Investments

Long-term investments (excluding investment properties), are carried individually at cost less provision for diminution, other than temporary, in the value of such investments. Current investments are carried individually, at the lower of cost and fair value. Cost of investments include acquisition charges such as brokerage, fees and duties.

Investment properties are carried individually at cost less accumulated depreciation and impairment, if any. Investment properties are capitalised and depreciated (where applicable) in accordance with the policy stated for Tangible Fixed Assets. Impairment of investment property is determined in accordance with the policy stated for Impairment of Assets.

2.12 Employee benefits

i) Short Term Employee Benefits

Short term employee benefits are expensed as & when the related service is provided. A liability is recognised for the amount expected to be paid if the company has existing legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.

ii) Long-Term Employee Benefits

The liability for the earned leave is not expected to be settled wholly within twelve months after the end of the period in which the employees render the related service. They are therefore measured as the present value of expected future payments to be made in respect of services provided by employees upto the end of reporting period with actuarial valuations being carried out at each balance sheet date. The benefits are discounted using market yields at the end of the reporting period that have terms approximating to the terms of the related obligations.

iii) Post Employment Benefits

a) Defined Contribution Plan

Payments to defined contribution retirement benefit plans are recognised as expenses when the employees have rendered the service entitling themselves to the contribution.

The Company recognises the such contributions as and expenses when incurred.

2.13 Employee share based payments

Company has not announced any employee stock option scheme during the year.



2.14 Borrowing costs

Borrowing costs specifically relating to the acquisition, construction or production of qualifying assets that necessarily takes a substantial period of time to get ready for its intended use are capitalized (net of income on temporarily deployment of funds) as part of the cost of such assets. Borrowing costs consist of interest and other costs that the company incurs in connection with the borrowing of funds.

For general borrowing used for the purpose of obtaining a qualifying asset, the amount of borrowing costs eligible for the capitalization is determined by applying a capitalization rate to the expenditure on that assets. The capitalization rate is the weighted average of the borrowing costs applicable to the borrowings of the company that are outstanding during the period, other than borrowings made specifically for the purpose of obtaining a qualifying assets.

All other borrowing costs are recognized in profit and loss in the period in which they are incurred.

The amount of borrowing costs capitalized during a period does not exceed the amount of borrowing costs incurred during that period.

2.15 Earnings Per Share

Basic earnings per share is computed by dividing the profit or loss attributable to equity shareholders of the Company by the number of equity shares outstanding during the year. Diluted earnings per share is the same as basic earnings per share as the company does not have any dilutive potential equity shares outstanding. The number of equity shares are adjusted for share splits and bonus shares, as appropriate.

2.16 Taxes on Income

Current tax is the tax payable on the taxable profit for the year, using tax rates enacted or substantively enacted by the end of reporting period by the governing taxation laws, and any adjustment to tax payable in respect of previous periods. Income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

Deferred taxes arising from deductible and taxable temporary differences between the tax base of assets and liabilities and their carrying amount in the financial statements are recognized using substantively enacted tax rates and laws expected to apply to taxable income in the years in which the temporary differences are expected to be received or settled. Deferred tax asset are recognized only to the extent that it is probable that future taxable profit will be available against which the deductible temporary differences can be utilized. The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred income tax assets to be utilized.

2.17 Leases:

Lease arrangements where the risks and rewards incidental to ownership of an asset substantially vest with the lessor are recognised as operating leases.

Operating lease payments are recognized as an expense on a straight line basis over the lease term unless the payments are structured to increase in line with the expected general inflation so as to compensate for the lessor's expected inflationary cost increases.

2.18 Provisions, Contingent Liabilities and Contingent Assets

Provisions:

Provisions are recognized only when there is a present obligation as a result of past events and 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.

Contingent liability:

- a) Possible obligations which will be confirmed only by future events not wholly within the control of the company, or
- b) Present obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.

Contingent Assets

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company. Contingent assets are not recognised and disclosed only when an inflow of economic benefits is probable.



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NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDING MARCH 31ST, 2022

Note 3: Share Capital

Particulars	As at March 31, 2022		As at March 31, 2021	
	Number of shares	Amount (Rs. In Laks)	Number of shares	Amount (Rs. In Laks)
(a) Authorised Equity shares of Rs. 10.00 each with voting rights	25,00,000.00	250.00	25,00,000.00	250.00
(b) Issued Equity shares of Rs. 10.00 each with voting rights	22,00,000.00	220.00	22,00,000.00	220.00
(c) Subscribed and fully paid up Equity shares of Rs. 10.00 each with voting rights	22,00,000.00	220.00	22,00,000.00	220.00
Total	22,00,000.00	220.00	22,00,000.00	220.00

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

Particulars	As at March 31, 2022		As at March 31, 2021	
	Number of shares	Amount (Rs. In Laks)	Number of shares	Amount (Rs. In Laks)
As at the beginning of the year	22,00,000.00	220.00	22,00,000.00	220.00
As at the end of the year	22,00,000.00	220.00	22,00,000.00	220.00

Shareholders holding more than 5% shares in the Company

Name of the Shareholder	As at March 31, 2022		As at March 31, 2021	
	Number of shares	% of Shareholding	Number of shares	% of Shareholding
Suraj Zanwar (Nominee Share Holder On behalf of Cian Healthcare Limited)	1	0.00%	1	0.00%
Cian Healthcare Limited	21,99,999	100.00%	21,99,999	100.00%
Total	22,00,000	100.00%	22,00,000	100.00%



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NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDING MARCH 31ST, 2022

Note 4: Reserves and Surplus

Particulars	(Rs. In Lakhs)	(Rs. In Lakhs)
	As at March 31, 2022	As at March 31, 2021
Reserves and surplus		
(a) <u>Securities premium account</u>		
Opening balance	294.50	294.50
Add : Premium on shares issued during the year		
Less : Utilised during the year for:		
Issuing bonus shares		
Writing off preliminary expenses		
Writing off shares / debentures issue expenses		
Premium on redemption of redeemable preference shares / debentures		
Buy back of shares		
Closing balance		
(b) <u>General reserve</u>		
Balance brought forward from last year	-457.55	-430.19
Add: Profit/ (Loss) for the year	-325.77	-27.36
Closing balance	-783.33	-457.55
(c) <u>Depreciation Revaluation Reserve</u>		
Total	-488.83	-163.05



Particulars	(Rs. In Lakhs)	(Rs. In Lakhs)
	As at March 31, 2022	As at March 31, 2021
Note 5: Long Term Borrowings		
<u>Long Term Loans from Banks-Secured</u>		
Term Loan SIDBI-D0000WO9	30.33	36.33
Term Loan SIDBI-D0000WOB	8.28	12.37
Term Loan SIDBI-D0000X4V	901.79	1,023.78
Term Loan SIDBI FITL-D0002TBE	17.66	58.53
TERM LOAN-SIDBI	-	-
TERM LOAN-HDFC BANK-BALENO	5.28	-
(Immovable property or any interest therein; Book debts; Movable property (not being pledge); Two Fixed deposit receipts of INR 5000000/- each)		
Total-Long Term Loans from Banks-Secured	963.35	1,131.01
<u>Loans & Advances from Related Parties</u>		
Dhiraj Zanwar	66.57	66.57
Kavita Zanwar	122.40	122.40
Suraj Zanwar	188.06	606.65
Prakash Chandra Rathi	473.50	-
Total- Loans & Advances from Related Parties	850.54	795.62
Total Long Term Borrowings	1,813.89	1,926.63

Particulars	(Rs. In Lakhs)	(Rs. In Lakhs)
	As at March 31, 2022	As at March 31, 2021
Note 6: Other Long Term Liabilities		
(i) Payables on purchase of fixed assets	-	-44.57
(ii) Contractually reimbursable expenses	-	-
(iii) Interest accrued but not due on borrowings	-	-
(iv) Interest accrued on trade payables	-	-
(v) Interest accrued on others	-	-
(vi) Trade / security deposits received	-	-
(vii) Advances from customers	-	-
(viii) Income received in advance (Unearned revenue)	-	-
(ix) Others	-	-
Total	-	-44.57

Particulars	(Rs. In Lakhs)	(Rs. In Lakhs)
	As at March 31, 2022	As at March 31, 2021
Note 7: Long Term Provision		
(a) Provision for employee benefits:		
(i) Provision for compensated absences		
(ii) Provision for gratuity (net)		
(iii) Provision for post-employment medical benefits		
(iv) Provision for other defined benefit plans (net) (give details)		
(v) Provision for other employee benefits		
(b) Provision for Other:		
Total	-	-



NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDING MARCH 31ST, 2022

Note 8: Short Term Borrowings		(Rs. In Lakhs)	(Rs. In Lakhs)
Particulars		As at March 31, 2022	As at March 31, 2021
A	Current maturities of Long Term Borrowings		
	<u>(i) From banks</u>		
	Secured Loans	176.15	178.08
	Accrued Interest On Term Loan Payable	6.37	8.36
B	Loans Repliable on Demand		
	<u>(i) From banks</u>		
	Secured Loans		
Total		182.53	186.44

Note 9: Trade Payable		(Rs. In Lakhs)	(Rs. In Lakhs)
Particulars		As at March 31, 2022	As at March 31, 2021
Due to MSME creditors			
	Due To Small & Micro	110.19	58.85
	Due to Medium	70.16	0.50
Trade payables to related parties			
Others Trade payables		427.68	373.90
Total Trade Payable		608.03	433.25

Note 10: Other Current Liabilities		(Rs. In Lakhs)	(Rs. In Lakhs)
Particulars		As at March 31, 2022	As at March 31, 2021
(a) Other payables			
	(i) Statutory remittances (Contributions to PF and ESIC, TDS.)	13.05	0.74
	(ii) Payables on purchase of fixed assets		
	(iii) Salary and Remuneration Payable	16.89	4.45
	(iv) Interest accrued on trade payables		
	(v) Interest accrued on others		
	(vi) Trade / security deposits received		
	(vii) Advances from customers	1,037.24	225.70
	(viii) Advances from customers	2.61	
	(ix) Advances from customers	0.51	
	(x) Other Payable- Employee Expenses	0.12	
Total		1,070.42	230.89

Note 11: Short-term provisions		(Rs. In Lakhs)	(Rs. In Lakhs)
Particulars		As at March 31, 2022	As at March 31, 2021
(a) <u>Provision for employee benefits: @</u>			
	(i) Provision for bonus		
	(ii) Provision for compensated absences		
	(iii) Provision for gratuity (net) (Refer Note 30.4.b)		
	(iv) Provision for post-employment medical benefits (Refer Note 30.4.b)		
	(v) Provision for other defined benefit plans (net) (give details) (Refer Note 30.4.b)		
	(vi) Provision for other employee benefits (give details)		
(b) <u>Provision - Others:</u>			
	(i) Provision for Tax		
	(ii) Provision - others	15.17	17.00
Total		15.17	17.00



Note 9: Trade Payables	(Rs. In Lakhs)	(Rs. In Lakhs)
	As at March 31, 2022	As at March 31, 2021
SUNDRY CREDITORS FOR -RAW MATERIAL-RK	453.04	253.28
SUNDRY CREDITORS FOR-PACKING MATERIAL-RK	204.39	122.00
SUNDRY CREDITORS FOR -EXPENSES-RK	-74.01	34.70
SUNDRY CREDITORS FOR -TRADING GOODS-RK	48.81	23.39
SUNDRY CREDITORS FOR -EXPENSES-HO	-24.20	-0.13
SUSPENSE CREDITORS	-	-
SUNDRY CREDITORS FOR -TRADING GOODS-HO	-	-
Total	608.03	433.25

Note 10: Other Current Liabilities	(Rs. In Lakhs)	(Rs. In Lakhs)
	As at March 31, 2022	As at March 31, 2021

(i) Statutory remittances (Contributions to PF and ESIC, TDS.)		
TDS PAYABLE - CONTRACT - ROORKEE	1.81	0.54
TDS PAYABLE - PROF FEE ROORKEE	1.48	0.15
TCS PAYABLE	0.04	0.04
TCS Payable on Sales of Goods	0.01	-
TDS PAYABLE	-0.00	-0.00
TDS PAYABLE PROFESSIONAL FEES	0.35	-
TDS PAYABLE- EMPLOYEE	6.55	-
TDS PAYABLE ON PURCHASE OF GOODS	0.15	-
TDS PAYABLE - TRANSPORT	0.10	-
COMPANY ESIC PAYABLE-HO	0.34	-
COMPANY PF PAYABLE-HO	0.33	-
EMPLOYEE ESIC PAYABLE-HO	0.08	-
EMPLOYEE PF PAYABLE -HO	0.30	-
PROFESSIONAL TAX PAYABLE- EMPLOYEES	-	-
COMPANY ESIC PAYABLE-RK	0.76	-
COMPANY PF PAYABLE-RK	0.29	-
EMPLOYEE ESIC PAYABLE-RK	0.17	-
EMPLOYEE PF PAYABLE -RK	0.29	-
Total	13.05	0.74

(iii) Salary and Remuneration Payable		
SALARY PAYABLE - HOLD	-	0.00
SALARY PAYABLE - DR. SMITHS	5.39	3.86
SALARY & REM. OT PAYABLE- DR. SMITHS(PRO	0.30	0.59
SALARY PAYABLE - PUNE OFF	-	-
SALARY PAYABLE - ARREARS	-	-
LEAVE ENCASHMENT PAYABLE - RK	-	-
SALARY PAYABLE - DR SMITHS (ROORKEE)	7.35	-
REMUNERATION PAYABLE - PRAKASHCHANDRA RATHI	2.97	-
REMUNERATION PAYABLE - SANTOSH PIMPARKAR	0.88	-
Total	16.89	4.45

(vii) Other Payable- Employee Expenses		
EXPENSES - SHASHIKANT VAHALKAR	-	-
EXPENSES - ANIL BALE	-	-
EXPENSES - SANJAY MISHRA	-	-
EXPENSES - SACHIN METE	-	-
EXPENSES - PRADEEP KUMAR SAINI (1368)	-	-
EXPENSES - VIJAY PARDE	0.00	-
EXPENSES - CS MUNJAJI DHUMAL	0.03	-
EXPENSES - PRAKASHCHANDRA RATHI	-	-
EXPENSES - PRASHANT KUMAR - ROORKEE	-	-
EXPENSES - SANJAY SHARMA (1578)	0.09	-
EXPENSES - FANISH SHARMA (1118)	-	-
EXPENSES - SARIK SAJID (1672)	-	-
EXPENSES - UTKARSH BHARDWAJ (10049)	-	-
EXPENSES - RAHUL TYAGI (10041)	-	-
EXPENSES - MD. ANEEK	-	-
EXPENSES - CHETAN TYAGI (10073)	-	-
Total	0.12	-



Note 14: Long Term Loans and Advances		(Rs. In Lakhs)	
Particulars	As at March 31, 2022	As at March 31, 2021	
DEPOSIT - ELECTRICITY ROORKEE	9.01	9.01	
DEPOSIT - ULPPCB - POLLUTION	0.75	0.75	
DEPOSIT - BHARAT OIL & WASTE MANAGEMENT	0.25		
Total	10.01	9.76	
Note 15: Other Non-Current Assets		(Rs. In Lakhs)	
Particulars	As at March 31, 2022	As at March 31, 2021	
FIXED DEPOSIT NO.0769106000034450	50.00	50.00	
FIXED DEPOSIT NO. 0769106000034478	50.00	50.00	
Total	100.00	100.00	
Note 19: Cash and Cash Equivalents		(Rs. In Lakhs)	
Particulars	As at March 31, 2022	As at March 31, 2021	
(a) Cash in Hand			
CASH-OFFICE	-	0.08	
CASH - ROORKEE	0.14	0.54	
Total	0.14	0.63	
(c) Balances with banks			
(i) In current accounts			
IDBI BANK - A/C 769102000003971	2.92	2.13	
ICICI BANK C/A, NO. 325705500146 -DSBPVL	0.10	0.51	
ICICI A/C - 325705500146	-	-	
IDBI BANK CC - 0769658400000019	0.10	0.10	
ICICI BANK MOD A/C	-0.20	-0.20	
Total	2.92	2.54	
(iii) In deposit accounts			
FIXED DEPOSITS - IDBI BANK	-	-	
FIXED DEPOSIT NO. 0007107000146784	6.53	5.19	
FIXED DEPOSIT NO.0007107000147149	2.28	2.16	
Total	8.82	8.36	
Note 20: Short Term Loans and Advances		(Rs. In Lakhs)	
(c) Loans and advances to employees			
Particulars	As at March 31, 2022	As at March 31, 2021	
SALARY ADV - AVINASH CHAVAN (503)	-	-	
SALARY ADV - GOUTAM BINDAL (1465)	-	-	
SALARY ADV - JYOTI RAGHUNATH TAWARE	-	-	
SALARY ADV - MOHAN GHULE (3044)	-	-	
SALARY ADV - AMOL SHINDE (601)	-	-	
SALARY ADV - VAIBHAV WANI (642)	0.02	-	
SALARY OTHER DEDUCTION	-0.20	-	
SALARY ADV - YUGANDHARA DHAS (587)	-	-	
SALARY ADV - ALOK KUMAR	-	-	
SALARY - ADVANCES-RK	-	-	
SALARY ADV- SANJAY MISHRA (10013)	-	0.50	
SALARY ADV - TARUN OMPAL KUMAR (10036)	-	-	
Total	-0.19	0.50	
(e) Prepaid expenses - Unsecured, considered good			
Particulars	As at March 31, 2022	As at March 31, 2021	
Prepaid Insurance	-	-	
Other Prepaid Expenses	1.10	-	
Total	1.10	-	
(f) Balances with government authorities			
Particulars	As at March 31, 2022	As at March 31, 2021	
(iv) GST credit available			
IGST Payable-UTTI	0.10	-10.33	
CGST Payable-UTTI	2.54	0.01	
SGST Payable-UTTI	2.54	0.01	
IGST Reverse Charge Payable-UTT	-0.01	-0.01	
CGST Reverse Charge Payable-UTT	-0.06	-0.07	
SGST Reverse Charge Payable-UTT	-0.06	-0.07	
IGST Credit Receivable (Inputs)-UTT	55.79	155.71	
CGST Credit Receivable (Inputs)-UTT	124.47	54.93	
SGST Credit Receivable (Inputs)-UTT	124.45	54.92	
CGST Reverse Charge (Input)-UTT	0.39	-	
SGST Reverse Charge (Input)-UTT	0.39	-	
IGST Credit Receivable (Capital/Goods)-UT	-0.16	-	
IGST Reverse Charge (Input)-UTT	0.06	-	
IGST ON EXPORTS RECEIVABLE A/C -MRK	-10.22	-	
Total	300.22	265.10	
(v) TDS Receivable			
TDS RECEIVABLE FY 2019-20	0.72	0.72	
TDS RECEIVABLE FY 2020-21	0.58	0.58	
TCS RECEIVABLE	0.01	-	
TDS RECEIVABLE FY 2021-22	0.62	-	
TDS RECEIVABLE (194Q)	0.17	-	
Total	2.10	1.30	



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NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDING MARCH 31ST, 2022

Note:12A: Fixed Asset-Tangible Assets

Sr. No.	Particulars	Gross Block as on 31st March, 2021	Additions	(Disposal)/Subsidy	Gross Block as on 31st March, 2022	Depreciation			W.D.V. as on 31st March, 2022	W.D.V. as on 31st March, 2021
						As on 31st March, 2021	For the period	On disposals		
1	Land	105.08	-	-	105.08	-	-	-	105.08	105.08
2	Building	437.99	21.48	-	459.47	23.68	14.60	38.28	421.19	414.31
3	Computer	8.03	0.35	-	8.38	4.30	2.37	6.67	1.71	3.73
4	Plant & Machinery	1,297.68	42.62	-	1,340.30	254.45	131.40	385.85	954.45	1,042.19
5	Furniture & Fixtures	254.13	0.86	-	254.99	39.27	22.33	61.60	193.39	214.86
	Total	2,102.91	65.30	-	2,168.21	321.70	170.69	492.39	1,675.82	1,780.17

Note:12B: Fixed Asset-Intangible Assets

Sr. No.	Particulars	Gross Block as on 31st March, 2021	Additions	(Disposal)/Subsidy	Gross Block as on 31st March, 2022	Depreciation			W.D.V. as on 31st March, 2022	W.D.V. as on 31st March, 2021
						As on 31st March, 2021	For the period	On disposals		
1	Intangible Assets	-	-	-	-	-	-	-	-	-
	Total	-	-	-	-	0	0	0	0	0

Note:12C: Fixed Asset-Capital Work in Progress

Sr. No.	Particulars	Gross Block as on 31st March, 2021	Additions	Transferred to Fixed Assets	Closing as on 31st March, 2022	Closing as on 31st March, 2021
1	Capital WIP	22.52	-	22.52	-	22.52
	Total	22.52	-	22.52	-	22.52



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NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDING MARCH 31ST,
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Note 13: Non-Current Investment

(Rs. In Lakhs)

(Rs. In Lakhs)

Particulars	As at March 31, 2022	As at March 31, 2021
<u>Investments</u>		
Total	-	-

Note 14: Long Term Loans and Advances

(Rs. In Lakhs)

(Rs. In Lakhs)

Particulars	As at March 31, 2022	As at March 31, 2021
<u>(a) Capital advances *</u>		
Secured, considered good	32.85	-
Unsecured, considered good		
Doubtful	32.85	-
Less: Provision for doubtful advances	32.85	-
<u>(b) Security deposits</u>		
Secured, considered good	10.01	9.76
Unsecured, considered good		
Doubtful	10.01	9.76
Less: Provision for doubtful deposits	10.01	9.76
<u>(c) Loans and advances to related parties (Refer Note 30.7)</u>		
Secured, considered good		
Unsecured, considered good		
Doubtful		
Less: Provision for doubtful loans and advances	-	-
<u>(d) Balances with government authorities</u>		
Unsecured, considered good		
(i) CENVAT credit receivable		
(ii) VAT credit receivable		
(iii) Service Tax credit receivable		
	-	-



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Total	42.86	9.76

Note 15: Other Non-Current Assets

(Rs. In Lakhs)

(Rs. In Lakhs)

Particulars	As at March 31, 2022	As at March 31, 2021
(a) Long-term trade receivables # (including trade receivables on deferred credit terms)		
Secured, considered good		
Unsecured, considered good		
Doubtful		
Less: Provision for doubtful trade receivables		
(b) Unamortised expenses		
(i) Ancillary borrowing costs		
(ii) Share issue expenses (where applicable)		
(iii) Discount on shares (where applicable)		
(iv) Other: Long Term Deposits with Banks	100.00	100.00
(Fixed deposit receipts of INR 5000000/- each are mortgage against the Term Loan)		
	100.00	100.00
Total	100.00	100.00

Note 16: Current Investments

(Rs. In Lakhs)

(Rs. In Lakhs)

Particulars	As at March 31, 2022	As at March 31, 2021
Total		-



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CIN: U24246PN2015PTC154818

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDING MARCH 31ST,
2022**

Note 17: Inventories

Particulars	(Rs. In Lakhs)	(Rs. In Lakhs)
	As at March 31, 2022	As at March 31, 2021
(a) Raw Material	65.14	196.51
(b) Work-in-progress	198.13	50.31
(c) Finished goods (Manufactured)	21.24	176.92
(d) Stock-in-trade (acquired for trading)	-	-
(e) Packing Material	250.96	77.83
Total	535.48	501.58

Note 18: Trade Receivable

Particulars	(Rs. In Lakhs)	(Rs. In Lakhs)
	As at March 31, 2022	As at March 31, 2021
Trade receivables outstanding for a period exceeding six months from the date Secured, considered good		
Unsecured, considered good		
Doubtful		
Less: Provision for doubtful trade receivables	-	-
Other Trade receivables		
Secured, considered good	775.30	177.61
	6.87	5.32
	1.54	
Unsecured, considered good		
Doubtful	783.71	182.94
Less: Provision for doubtful trade receivables	783.71	182.94
Total	783.71	182.94

Note 19: Cash and Cash Equivalent

Particulars	(Rs. In Lakhs)	(Rs. In Lakhs)
	As at March 31, 2022	As at March 31, 2021
(a) Cash in Hand	0.14	0.63
(b) Cheques, drafts on hand		
(c) Balances with banks		



(i) In current accounts	2.92	2.54
(ii) In EEFC accounts		
(iii) In deposit accounts	8.82	8.36
Total	11.88	11.52



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Particulars	(Rs. In Lakhs)	
	As at March 31, 2022	As at March 31, 2021
(a) Loans and advances to related parties		
Secured, considered good		
Unsecured, considered good		
Doubtful		
Less: Provision for doubtful loans and advances	0	0
(b) Security deposits		
Secured, considered good		
Unsecured, considered good		
Doubtful		
Less: Provision for doubtful deposits	0	0
(c) Loans and advances to employees		
Secured, considered good	-0.19	0.50
Unsecured, considered good		
Doubtful	-0.19	0.50
Less: Provision for doubtful loans and advances	-0.19	0.50
(d) Loans and advances to Others		
Secured, considered good		
Unsecured, considered good		
Doubtful		
Less: Provision for doubtful deposits	-	-
(e) Prepaid expenses - Unsecured, considered good	1.10	
(f) Balances with government authorities		
Unsecured, considered good		
(i) CENVAT credit receivable		
(ii) VAT & CST credit receivable		
(iii) Service Tax credit receivable		
(iv) GST credit available	300.22	265.10
(v) TDS & TCS Receivable	2.10	1.30
	302.32	266.40
Total	303.23	266.90



Note 21: Other Current Assets

(Rs. In Lakhs)

(Rs. In Lakhs)

Particulars	As at March 31, 2022	As at March 31, 2021
Total	0	0



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Note 22: Revenue from Operations

(Rs. In Lakhs)

(Rs. In Lakhs)

Particulars	As at March 31, 2022	As at March 31, 2021
Sales-Domestic	1,746.49	416.38
Export Sales	34.06	-
Less: Goods Return	163.14	17.78
Total Revenue from Operations	1,617.42	398.60

Note 23: Other Income

(Rs. In Lakhs)

(Rs. In Lakhs)

Particulars	As at March 31, 2022	As at March 31, 2021
Interest on Bank Fixed Deposits	6.21	7.74
Interest on Income Tax Refund	-	-
REALISED FOREIGN EXCHANGE GAIN/LOSS	-0.12	-
UNREALISED FOREIGN EXCHANGE GAIN/LOSS	0.06	-
EXPORT DUTY DRAW BACK RECIEVED	0.02	-
DISCOUNT RECEIVED	0.39	-
Total Other Income	6.56	7.74

Note 24.a : Cost of Material Consumed

(Rs. In Lakhs)

(Rs. In Lakhs)

Particulars	As at March 31, 2022	As at March 31, 2021
Opening Stock during the Year		
Raw Material	196.51	
Packing Material	77.83	
	274.34	
Add: Purchases during the period		
Raw Material	760.57	356.20
Packing Material	469.30	115.56
Custom Charges	-	-
	1,229.87	471.76



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Less: Closing Stock during the Year		
Raw Material	65.14	196.51
Packing Material	250.96	77.83
	316.10	274.34
Total Cost of Material consumed	1,188.11	197.42

Note 24.b : Purchases of Trading Goods

(Rs. In Lakhs)

Particulars	As at March 31, 2022	As at March 31, 2021
Purchases- Finished Goods	-	-
Purchases-TR- Expenses	11.02	49.33
Sample Purchases	-	-
	-	-
Total	11.02	49.33

Note 24.c Changes in inventories of finished goods, work-in-progress and

(Rs. In Lakhs)

(Rs. In Lakhs)

Particulars	As at March 31, 2022	As at March 31, 2021
Inventories at the end of the year:		
Finished goods	21.24	176.92
Work-in-progress	198.13	50.31
Stock-in-trade		
	219.38	227.23
Inventories at the beginning of the year:		
Finished goods	176.92	
Work-in-progress	50.31	
Stock-in-trade		
	227.23	-
Net Increase/Decrease in the Year	7.86	-227.23



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Particulars	(Rs. In Lakhs)	(Rs. In Lakhs)
	As at March 31, 2022	As at March 31, 2021
Product Development Charges		
Foil / Cylinder Charges		
Electricity, Power and Fuel	98.19	41.28
Transportation Charges	2.38	0.39
Freight Inward charges	3.30	0.82
Labour Charges	105.66	30.61
Loading & unloading Charges	0.72	
EXPENSES CLEARING & FORWARDING CHARGES	3.95	
Other Charges/Direct Expenses	-	-
Total	214.21	73.10

Particulars	(Rs. In Lakhs)	(Rs. In Lakhs)
	As at March 31, 2022	As at March 31, 2021
Salaries and Wages	152.28	20.38
Directors Remuneration	-	-
Contribution / provisions to and for provident, Gratuity and other funds	-	-
Salary & Wages Overtime	3.48	1.93
Canteen	1.35	0.79
Staff welfare expenses	0.33	0.32
BONUS	0.66	-
Salary & Wages Overtime Roorkee (exp)	0.29	-
Leave Encashment	0.48	-
Performance Bonus	0.40	-
Salary - Arrears	0.33	-
Company Contribution to PF Roorkee	1.65	-
Company Contribution to Esic Roorkee	1.71	-
Company Contribution to PF - Pune	1.31	-
Company Contribution to Esic - Pune	0.86	-
Total	165.13	23.42

Particulars	(Rs. In Lakhs)	(Rs. In Lakhs)
	As at March 31, 2022	As at March 31, 2021
Interest Expenses		
On Term Loan	129.21	151.28
On Cash Credit	-	-
Other Financial Expenses	1.02	0.04
Interest on vehicle loan	0.04	-
(Includes Bank Charges, Loan Processing Fess and other Finance Charges)	-	-
Total	130.28	151.32



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Note 28: Other Admin Expenses	(Rs. In Lakhs)	(Rs. In Lakhs)
Particulars	As at March 31, 2022	As at March 31, 2021
Water Charges	0.12	0.14
Repairs And Maintenance	22.08	6.81
Other Charge	-	2.22
Round-Off	0.00	-0.00
Roc Expenses	0.06	0.02
Professional Fee	3.84	0.96
Documentation Charges	-	0.02
Security Charges	9.13	7.68
Electricity, Water & Fuel	-	-
Factory Expenses	0.31	0.10
Analytical & Testing Charges - Roorkee	23.04	2.32
Processing Charges-Purchase	-	0.01
Diesel For Dg	10.36	2.33
Consumable Stores & Accessories	10.96	2.17
Internet Expenses	0.59	0.16
Visitor Related Expenses	0.10	0.06
Expenses - Office	0.00	0.01
Freight Outward Charges	0.90	0.03
Computer Maintainance	0.50	0.02
GST Late Filing Fee	-	0.00
Amc Charges	0.49	0.05
Building Repairs & Maintenance	6.77	2.04
Product Registration	1.21	0.19
Export Product Registration Charges	0.15	0.51
Cleaning Charges	1.78	0.11
Rent Charges - Datt Infrastructure	-0.28	0.28
Round Off	0.00	-0.00
Write off	-4.83	-0.20
Interest And Late Fees On Taxes	0.11	0.19
Insurance Expenses	1.48	2.71
Printing And Stationery	2.01	0.36
Travelling & Conveyance	2.82	1.40
Audit Fees	0.75	3.00
Telephone / mobile expenses	-0.01	-
Plate charges	0.07	-
Packing charges-outer carton	0.06	-
Electrical repair and maintenance	2.79	-
Lodging expenses	0.17	-
Postage, telegram & courier	0.35	-
Legal expenses	-	-
Renewal expenses	0.37	-
Office maintainance	0.02	-
Miscellaneous expenses	0.04	-
Registration charges	0.02	-
Generator hiring charges	0.18	-
Interest on late payment	0.21	-
Interest on gst	0.00	-
Late Fees	0.10	-
Discount Allowed	0.03	-
Loss in Transit	0.09	-
Total	98.92	35.71



NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDING MARCH 31ST, 2022

Note 29.1 Monies received against share warrants- Not Applicable

Note 29.2 Share application money pending allotment: There is no such pending amounts. All the shares are fully paid and allotted

Note 29. a) Exceptional Items

There are no Exceptional Items to be disclosed

Note 29. b) Extraordinary Items

Particulars	As at March 31, 2022	As at March 31, 2021
Prior period Income		
Prior period Expenses	0.56	0.95
	0.56	0.95

Note 29. c) Disclosures required under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006

Particulars	(Rs. In Lakhs)	(Rs. In Lakhs)
	As at March 31, 2022	As at March 31, 2021
(i) Principal amount remaining unpaid to any supplier as at the end of the accounting year		
a) Micro	5.48	23.71
b) Small	104.71	35.14
c) Medium	70.16	0.50

Dues to Micro and Small Enterprises have been determined to the extent such parties have been identified on the basis of information collected by the Management. This has been relied upon by the auditors.

The company has duly filed MSME-I for the period April-21-Sep-21 and Oct-21 to March-22 as per the prescribed format and disclosed all the required details

Above outstanding includes the amount payable to Capital Creditors also which is included in Note: 14: Long Term Loans and Advances (Capital Advances) and others included in Trade payables which includes payable for RM, FG & other Expenses.

Note 29. d) Foreign Currency Exposure

Particulars	For the Year Ended March 31, 2022 (In Foreign Currency in Lakhs)	For the Year Ended March 31, 2021 (In Foreign Currency in Lakhs)	For the Year Ended March 31, 2022 (Rs. in Lakhs)(Restated)	For the Year Ended March 31, 2021 (Rs. in Lakhs) (Restated)
	Receivable from Debtors	\$0.02	-	1.54
Advance received from Debtors	-\$0.03	-	2.61	-

Note 29 e) Payment to auditors

Payment to Statutory Auditors includes

Particulars	2021-2022	2020-2021
Payment for Statutory Audit	0.75	3
Payment for Tax Audit		
Payment for Company Law Matters		
Payment for Other Services		
Total	0.75	3.00

29 f) Disclosure for borrowings

The company has availed secured long term loan from the lender. Details for the same are as below.

Loan	Lender Name	Amount of Loan Sanctioned	Principal Outstanding as on 31.03.2022	Rate of Interest	Mortgage/Securities given against Loan
TERM LOAN-SIDBI- D0000WO9	Small Industries Development Bank of India	49.32	36.33	10.60%	Land, Building and Plant and Plant and Machinery and Other Fixed Assets
TERM LOAN-SIDBI- D0000WOB	Small Industries Development Bank of India	20.00	12.37	10.30%	situated at B-5, Khasara No; 9 & 10, Dabhumi Industrial Estate



TERM LOAN-SIDBI-D0000X4V	Small Industries Development Bank of India	1,410.68	1,023.79	10.60%	Bantakhedi, Roorkee, Dist: Haridwar-
TERM LOAN-SIDBI-D0002TBE	Small Industries Development Bank of India	137.97	60.04	10.60%	247667 and Fixed Deposits Rs. 1 Core (IDBI Bank)
Total		1,617.97	1,132.53		

29 g) Disclosure for regrouping

Last year's figures have been re-arranged and regrouped wherever necessary for better presentation

29 h) Ageing of Trade payable, Trade receivable, Advance to Creditors and Advance from Debtors

Below Balances are subject to balance confirmations

A) Trade Payables (Refer Note: 9)

Particulars	0-365 days	365 days and Above	Total
1) MSME	177.62	3.65	181.27
2) Others	328.62	149.28	477.90
3) Disputed Dues			
a) MSME			
b) Others			
Total	506.24	152.93	659.17

B) Trade receivables (Refer Note: 18)

Particulars	0-90 days	91-180 days	Above 180 Days	Total
1) Undisputed Trade receivables-considered Good	648.41	85.77	49.60	783.78
2) Undisputed Trade receivables-considered Doubtful	-	-	-	-
3) Disputed Trade receivables-considered Good	-	-	-	-
4) Disputed Trade receivables-considered Doubtful	-	-	-	-
Total	648.41	85.77	49.60	783.78

C) Advance to Creditors (Refer Note: 21) (Rs. In Lakhs)

Particulars	0-365 days	365 days and Above	Total
1) MSME	0.89	0.02	0.91
2) Others	43.20	-	43.20
3) Disputed Advances			
a) MSME			
b) Others			
Total	44.09	0.02	44.11

D) Advance from Debtors (Refer Note: 10)

Particulars	0-90 days	91-180 days	Above 180 Days	Total
1) Undisputed Trade Advances-considered Good	-341.37	-377.46	-321.41	-1,040.24
2) Undisputed Trade Advances-considered Doubtful	-	-	-	-
3) Disputed Trade Advances-considered Good	-	-	-	-
4) Disputed Trade Advances-considered Doubtful	-	-	-	-
Total	-341.37	-377.46	-321.41	-1,040.24



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Note 30 Disclosures under Accounting Standards**30.01 AS-7: Details of contract revenue and costs**

Particulars	For the Year Ended March 31, 2022 (Rs. In Lakhs)	For the Year Ended March 31, 2021 (Rs. In Lakhs)
Contract revenue recognised during the year	-	-
Advances received for contracts in progress	-	-
Retention money for contracts in progress	-	-
Gross amount due from customers for contract work (asset)	-	-
Gross amount due to customers for contract work (liability)	-	-

30.02 AS-12: Details of government grants

Particulars	For the Year Ended March 31, 2022 (Rs. In Lakhs)	For the Year Ended March 31, 2021 (Rs. In Lakhs)
Government grants received by the Company during the year towards		
- Subsidies (recognised under Fixed Assets)	-	-
- Duty drawback (recognised under Other operating revenues)	-	-
- Other incentives-MEIS	-	-

30.03 AS-13: Accounting for Investment

The Company has not invested in any other entity

30.04 AS-14: Accounting for Amalgamations

The company has not entered in to any amalgamation transactions, hence the AS-14 for Accounting for Amalgamation is Not Applicable

30.05 AS-16: Borrowing Cost

The borrowing costs are expensed out to profit and loss account during the year

30.06 AS-17: Segment Reporting

Considering the nature of Company's business, there is only one reportable segment in accordance with the requirement of AS-17 on "Segment Reporting". hence separate disclosure of the segment information is not considered necessary.

30.09 AS-19: Details of leasing arrangements

Not Applicable

30.10 AS-20: Earning Per Share

Dr. Smiths Biotech Private Limited does not have any discontinued operations or any type of preferential or Diluted Equity, Hence only basic EPS is calculated

Particulars		For the Year Ended March 31, 2022	For the Year Ended March 31, 2021
Profit for the Year	(Rs. In Lakhs)	-325.77	-27.36
Equity Shares	(No. In Lakhs)	22.00	22.00
Earning per Share	(Rs. In Lakhs)	-14.81	-1.24

30.11 AS-22: Deferred Tax Assets/Liability**Method II**

Particulars	For the Year Ended March 31, 2022	For the Year Ended March 31, 2021
Deprecation as per Companies Act 2013	1,570.74	
Deprecation as per Income Tax Act 1961	1,448.53	



Timing Difference (Asset) on Depreciation	122.22
Deferred Tax (Assets)/ liability to be debited to Profit and Loss	-37.02
Deferred Tax (Assets)/ liability at the beginning of the year	68.80
Closing Deferred tax (Asset)/Liability to be Carried to Balance Sheet	31.78

30.12 AS-24: Discontinued Operations

The company has not discontinued any operations during the year.

30.13 AS-26: Details of research and development expenditure recognised as an expense

The Company has not spent any amount for Research and Development which is considered as an expenses during the Year

30.14 AS-27: Interest in Joint Ventures

The Company has not entered in any joint ventures contract during the Year

30.15 AS-29: Provisions, Contingent Liabilities and Contingent Assets

Provisions:

Provisions are recognized only when there is a present obligation as a result of past events and 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.

Contingent liability:

- a) Possible obligations which will be confirmed only by future events not wholly within the control of the company, or
- b) Present obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.

Contingent Assets

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company. Contingent assets are not recognised and disclosed only when an inflow of economic benefits is probable.



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Note 30 Disclosures under Accounting Standards

Name Accounting Standard

30 AS-18

Particulars

Related Party Disclosure

Sr. No.	Name	Address	Designation	PAN No.	DIN	Date of Appointment	Date of Birth	Date of Resignation/Close
1	Suraj Shrinwas Zanwar	D1, 2057, 5th Floor, Shebha Concession, Kondhwa (BK), Pune-411048 Maharashtra, India	Director	AAAPZ628H	1304830	24/04/2015	31/01/1975	
2	Suresh Shivaji Panpalkar	Nigloi, Alambnagar-41406, MH, IN	Director	ASXP6449F	8460723	03/06/2019	14/02/1979	
3	Rajan Basir Khan	Ashoka Meadows, K-Building, Flat No. 107, Kondhwa, Pune-411048 Maharashtra, India	Director	BCWPK1529H	7578366	03/06/2019	24/11/1984	
3	Prakashbandra Rathi	17/A, Radha Krishna, Mini Land Tank Road Near Shivaji Talao, Bhandup West Mumbai, Maharashtra-400078	Director	AAFPRL146M	01303007	11/09/2021	14/04/1966	

List of Related Parties

Sr. No.	Name	Address	Relation	PAN No.
1	Mrs Kavita Zanwar	D1, 2057, 5th Floor, Shebha Concession, Kondhwa (BK), Pune-411048 Maharashtra, India	Relative of KMP	AAAPZ6147D
2	Mr. Divraj Zanwar	C/o. Bembhal Radhecham Bhandari, Market Yand, Radhika Road, Shirgaon (Maharashtra)	Relative of KMP	AAEPZ3055C
3	Cyan Healthcare Limited	Milkat No. 3339, Block No. 1 from South Side, C.S.No. 227/2-3A, Harjale Park, Opp. Berger Paint, Pimpri, Tal. Haveli, Dist. Pune-412108	Holding Company	AAACC5027C



Details of Related Party Transactions

Sr. No.	Description of the nature of the Transaction	Volume of Transactions during		Balance Outstanding as on 31st March 2022 (Rs. In Lakh)
		April-21-March-22 (Rs. In Lakhs)	April-2020-March-21 (Rs. In Lakhs)	
1	Loans Accepted From Directors : Suraj Zanwar Prakash Chandra Rathi	22.8 473.5	38.09	188.06 473.5
2	Loans Accepted from Relatives of Directors: Kavita Zanwar Dhiraj Zanwar	- -	- -	122.4 66.57
3	Loans Repaid to Directors: Suraj Zanwar	441.39	100.31	606.65
4	Loans Repaid to Relatives of Directors: Kavita Zanwar Dhiraj Zanwar	- -	- -	122.4 66.57
5	Purchases of Goods/Services Cian Healthcare Limited	83.53	172.84	
6	Sales of Goods/Services Cian Healthcare Limited	197.35	1.11	
7	Loan/Business Advances Received from related Parties Cian Healthcare Limited	1,117.72	379.29	610.24
8	Loan/ Business Advances Repaid to Related Parties Cian Healthcare Limited	852.91	157.06	610.24



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Particulars	Rate of Depreciation	AS ON 01.04.2021	ADDITIONS		AS ON 31.03.2022	Depreciation for year	Net Block	
			For more than 180 days	For less than 180 days			AS ON 31.03.2022	AS ON 31.03.2021
LAND	0%	105.08			105.08	0	105.08	105.08
AIR HANDLING UNIT	15%	346.37	5.00		351.37	52.71	298.66	346.37
BUILDING	10%	374.49			374.49	37.45	337.04	374.49
COMPUTER, PRINTER AND SOFTWARE	40%	3.85		0.35	4.20	1.61	2.59	3.85
ELECTRICAL EQUIPMENTS	15%	88.54	2.53	0.43	91.50	13.69	77.80	88.54
FURNITURE & FIXTURES	10%	222.87	0.72	0.14	223.73	22.37	201.37	222.87
LAB EQUIPMENTS	15%	10.54	6.92	2.35	19.81	2.80	17.01	10.54
FIRE EXTINGUISHER	15%	1.82			1.82	0.27	1.55	1.82
PLANT AND MACHINERY	15%	575.84	6.04	19.35	601.23	88.73	512.50	575.84
Total		1,729.40	21.21	22.62	1,773.23	219.63	1,553.60	1,729.40

(Rs. In Lakhs)

