

AUXILLA PHARMACEUTICALS AND RESEARCH LLP**Part - I - Balance Sheet as at 31.03.2022**

(All amount are in Indian Rupees unless otherwise stated)

PARTICULARS	Note	As at	
		31-Mar-22	31-Mar-21
		Unaudited	Audited
ASSETS			
Non Current Assets			
(a) Property, Plant & Equipment	1	75,072,522	74,179,150
(b) Goodwill		2,953,451	2,953,451
(c) Right to Use Assets		35,303,329	38,488,954
(d) Other Intangible Assets	1	504,655	623,938
(e) Financial Assets			
i) Other Financial Assets	2	1,380,108	1,372,108
(f) Deferred Tax Assets (net)	3	10,950,463	8,327,222
(g) Other Non Current Asset		200,000	200,000
Total Non-Current Assets		126,364,527	126,144,822
Current Assets			
(a) Inventories		-	-
(b) Financial Assets			
(i) Trade Receivables	5	5,245,385	2,371,334
(ii) Cash and Cash Equivalents	6	17,090,417	32,535,802
(c) Other Current Assets	7	16,754,548	15,874,380
Total Current Assets		39,090,350	50,781,516
TOTAL ASSETS		165,454,877	176,926,338
EQUITY AND LIABILITIES			
A) Equity			
(a) Partner Capital Investment	7	123,181,000	124,531,000
(b) Other Equity	8	(27,794,491)	(15,680,561)
Total Equity		95,386,509	108,850,439
Non-Current Liabilities			
(a) Long Term Provisions	9	839,045	457,293
(b) Other Non-current Liability	10		
(i) Financial Liabilities	a	22,500,000	22,500,000
(ii) Lease Liabilities	b	35,693,130	37,253,052
Total Non-Current Liabilities		59,032,175	60,210,345
Current Liabilities			
(a) Financial Liabilities			
(i) Trade Payables	11		
Trade paybles(RM/Others)		4,670,369	1,397,954
(ii) Other financial liabilities	12	2,978,791	3,457,530
(b) Other Current Liabilities	13	3,387,033	3,010,070
Total Current Liabilities		11,036,193	7,865,554
TOTAL EQUITY & LIABILITIES		165,454,877	176,926,338

AUXILLA PHARMACEUTICALS AND RESEARCH LLP**Part - II - Statement of Profit and Loss for the period ended 31.03.2022***(All amount are in Indian Rupees unless otherwise stated)*

Particulars	Note	Q4-21-22	For the Period ended 31-Mar-22	For the Period ended 31-Mar-21
			Unaudited	Audited
Revenue				
Revenue from operations	14	16,469,397	79,840,449	24,609,100
Other income	15	425,829	844,157	545,366
Total Income		16,895,226	80,684,606	25,154,466
Expenses				
a) Employee Benefits Expense	16	8,228,142	32,732,474	20,039,001
b) Depreciation and Amortisation Expense		3,641,559	14,454,395	9,406,033
c) Finance Cost	17	716,229	2,935,951	1,534,157
d) Other Expenses	18	10,609,662	45,298,957	18,183,058
Total expenses		23,195,592	95,421,777	49,162,249
Profit / (Loss) before exceptional items and tax		(6,300,366)	(14,737,171)	(24,007,782)
Exceptional (Income) / Expense		-	-	-
Profit / (Loss) before tax after exceptional Item		(6,300,366)	(14,737,171)	(24,007,782)
Tax expense				
i) Deferred Tax		849,639	(2,623,241)	(8,327,222)
		849,639	(2,623,241)	(8,327,222)
Profit / (Loss) for the Period		(7,150,005)	(12,113,930)	(15,680,561)

AUXILLA PHARMACEUTICALS AND RESEARCH LLP

(all amounts in Indian rupees, except share data and where otherwise stated)

1 TANGIBLE and INTANGIBLE ASSETS

Particulars	Q4-21-22	As at 31.03.2021
a) Tangible Asset	75,072,522	74,179,150
b) Intangible Asset	504,655	623,938
	75,577,176	74,803,088

2 Other Financial Assets

Particulars	Q4-21-22	As at 31.03.2021
Advances other than capital advances		
a) Security Deposit (unsecured, considered good)	1,380,108	1,372,108
	1,380,108	1,372,108

3 Deferred tax (Net)

Particulars	Q4-21-22	As at 31.03.2021
Deferred Tax Asset	(12,141,593)	(9023805)
Deferred Tax Liability	1,191,130	696,583
	(10,950,463)	(8,327,222)

4 Other Non -Current Asset

Particulars	Q4-21-22	As at 31.03.2021
a) Advances to Others	200,000	200,000
TOTAL	200,000	200,000

5 Trade Receivable

Particulars	Q4-21-22	As at 31.03.2021
a) Trade Receivable-others	5,245,385	2,371,334
TOTAL	5,245,385	2,371,334

6 Cash and Cash Equivalents

Particulars	Q4-21-22	As at 31.03.2021
a) Cash on hand	54,893	47,471
b) Balance with banks in current account	17,035,524	624,586
C) Balance with banks in Deposit account -CA if within 1 year	-	31,863,745
TOTAL	17,090,417	32,535,802

7 Other Current Assets

AUXILLA PHARMACEUTICALS AND RESEARCH LLP

(all amounts in Indian rupees, except share data and where otherwise stated)

Particulars	Q4-21-22	As at 31.03.2021
a) Advance to Suppliers / others	452,925	1,021,536
b) CGST /IGST /SGST Receivable	15,694,533	14,701,527
c) TDS Receivable	607,090	151,317
TOTAL	16,754,548	15,874,380

8 Other Equity

Particulars	Q4-21-22	As at 31.03.2021
Opening Balance	(15,680,561)	-
Profit / (Loss) for the Year	(7,009,660)	(15,680,561)
Total	(22,690,220)	(15,680,561)

9 Long Term Provisions

Particulars	Q4-21-22	As at 31.03.2021
a) Provision for Gratuity	839,045	457,293
TOTAL	839,045	457,293

10 Other Non-current liability**a) Financial Liabilities**

Particulars	Q4-21-22	As at 31.03.2021
a) Others payable	22,500,000	22,500,000
TOTAL	22,500,000	22,500,000

b) Lease Liabilities

Particulars	Q4-21-22	As at 31.03.2021
a) Lease Liability	35,693,130	37,253,052
TOTAL	35,693,130	37,253,052

11 Trade Payables

Particulars	Q4-21-22	As at 31.03.2021
a) Trade payables(RM/Others)	4,670,369	1,397,954
TOTAL	4,670,369	2,844,989

12 Other Financial Liabilities

Particulars	Q4-21-22	As at 31.03.2021
a) Employee Benefit Liability	2,435,275	2,010,495
b) Capital Creditors	543,516	1,447,035
TOTAL	2,978,791	3,457,530

AUXILLA PHARMACEUTICALS AND RESEARCH LLP

(all amounts in Indian rupees, except share data and where otherwise stated)

13 Other Current Liabilities

Particulars	Q4-21-22	As at 31.03.2021
a) Tax deduction at Source	206,007	226,544
b) Professional Tax payable	9,110	10,400
c) Provident Fund payable	91,749	189,091
d) Lease Liability	3,080,167	2,584,035
TOTAL	3,387,033	3,010,070

14 Revenue from Operations

Particulars	Q4-21-22	For the Year ended 31.03.2021
a) Sales of Services	16,469,397	24,609,100
TOTAL	16,469,397	24,609,100

15 Other Income

Particulars	Q4-21-22	For the Year ended 31.03.2021
a) Others	425,817	4,085
b) Interest Income	12	541,281
TOTAL	425,829	545,366

16 Employee Benefits Expense

Particulars	Q4-21-22	For the Year ended 31.03.2021
a) Salaries & Wages	7,377,540	17,572,313
b) Contribution To Provident Fund/Labur Welfare Fund/Gratuity	366,128	1,058,939
c) Staff Welfare Expenses	484,474	1,407,749
TOTAL	8,228,142	20,039,001

17 Finance Cost

Particulars	Q4-21-22	For the Year ended 31.03.2021
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AUXILLA PHARMACEUTICALS AND RESEARCH LLP

(all amounts in Indian rupees, except share data and where otherwise stated)

(a) Interest on Lease Asset.	716,229	1,534,157
TOTAL	716,229	1,534,157

18 Other Expense

Particulars	Q4-21-22	For the Year ended 31.03.2021
a) Power And Fuel	773,884	2,318,080
b) <u>Repairs & Maintenance</u>	-	-
i) Machinery	995,684	340,000
ii) Etp	81,766	168,735
iii) Others	10,469	155,802
c) Rent	-	55,000
d) Traveling And Conveyance	129,868	411,908
e) Exchange Fluctuation	(487,813)	120,120
f) Payment to Auditor(Refer Note No:20)	30,056	159,500
g) Research & Development Expenses	7,466,092	10,030,278
h) Transportation Charges	(215,650)	126,067
i) Telephone Internet Expense	25,700	93,768
j) Rates & Taxes	990,675	1,151,323
k) Insurance	-	23,681
l) Bank Charges	35,912	55,893
m) Professional & Consultancy	520,297	1,748,644
n) Security Charges	63,000	72,064
o) Miscellaneous Expenses	189,722	267,232
TOTAL	10,609,662	18,183,058

20 Payment to Statutory Auditors *

Particulars	Q4-21-22	For the Year ended 31.03.2021
a) Statutory Audit	30,056	159,500
TOTAL	30,056	159,500

AUXILLA PHARMACEUTICALS AND RESEARCH LLP

(all amounts in Indian rupees, except share data and where otherwise stated)

8 Statement of Changes in Equity

Particulars	3/31/2022	3/31/2021
Balance at the beginning of the Reporting period	(15,680,561)	-
Changes during the period	-	124,531,000
Restated balance at the beginning of the reporting period	-	124,531,000
Total Comprehensive income for the year	(12,113,930)	(15,680,561)
Balance at the end of the reporting period	(27,794,491)	108,850,439

AUXILLA PHARMACEUTICALS AND RESEARCH LLP

(all amounts in Indian rupees, except share data and where otherwise stated)

7 Partners Capital Investment

Particulars	As at	As at
	31.03.2022	31.03.2021
<u>Partner Capital</u>		
Manishkumar Umrethia	5,812,500	5,812,500
Pharmaniqe Research And Investment LLP	57,368,500	58,718,500
Shilpa Pharma Lifescience Limited	-	60,000,000
Vegil India Private Limited	60,000,000	0
TOTAL	123,181,000	124,531,000