

AUXILLA PHARMACEUTICALS AND RESEARCH LLP**Part - I - Balance Sheet as at 31.03.2021***(All amount are in Indian Rupees unless otherwise stated)*

PARTICULARS	Note	As at
		31-Mar-21
ASSETS		Audited
Non Current Assets		
(a) Goodwill		2,953,451
(b) Property, Plant & Equipment	1	74,179,150
(b) Right to Use Assets		38,488,954
(c) Other Intangible Assets	1	623,938
(d) Financial Assets		
i) Other Financial Assets	2	1,372,108
(f) Deferred Tax Assets (net)	3	8,327,222
Total Non-Current Assets		125,944,822
Current Assets		
(i) Trade Receivables	4	2,371,334
(ii) Cash and Cash Equivalents	5	32,535,802
(c) Other Current Assets	6	15,874,381
Total Current Assets		50,781,517
TOTAL ASSETS		176,726,339
EQUITY AND LIABILITIES		
A) Equity		
(a) Partner Capital Investment	7	124,531,000
(b) Other Equity	8	(15,680,561)
Total Equity		108,850,439
Non-Current Liabilities		
(a) Long Term Provisions	9	457,293
(b) Other Non-current Liability	10	39,837,088
Total Non-Current Liabilities		40,294,381
Current Liabilities		
(a) Financial Liabilities		
(i) Trade Payables	11	
Trade paybles(RM/Others)		1,397,954
Trade paybles(Capital goods)		1,447,035
(ii) Other financial liabilities	12	24,310,495
(b) Other Current Liabilities	13	426,035
Total Current Liabilities		27,581,519
TOTAL EQUITY & LIABILITIES		176,726,339

AUXILLA PHARMACEUTICALS AND RESEARCH LLP**Part - II - S Statement of Profit and Loss for the period ended 31.03.2021***(All amount are in Indian Rupees unless otherwise stated)*

Particulars	Note	For the Period ended 31-Mar-21
		Audited
Revenue		
Revenue from operations	14	24,609,100
Total		24,609,100
Other income	15	545,366
Total Revenue		25,154,466
Expenses		
a) Employee Benefits Expense	16	20,039,001
b) Depreciation and Amortisation Expense		9,406,033
c) Finance Cost	17	1,534,157
d) Other Expenses	18	18,183,058
Total expenses		49,162,249
Profit / (Loss) before tax after exceptional Item		(24,007,782)
Tax expense		
i) Deferred Tax		(8,327,222)
		(8,327,222)
Profit / (Loss) for the Period		(15,680,561)

AUXILLA PHARMACEUTICALS AND RESEARCH LLP

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

8 Statement of Changes in Equity

Particulars	Reserves & Surplus	Items of other comprehensive income	3/31/2021
	Retained Earnings	Actuarial Gain / (Loss)	
Balance at the beginning of the Reporting period	-	-	-
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	(15,680,561)	-	(15,680,561)
Balance at the end of the reporting period	(15,680,561)	-	108,850,439

AUXILLA PHARMACEUTICALS AND RESEARCH LLP

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

7 Partners Capital Investment

	As at	As at
	31.03.2021	31.12.2020
Particulars		
<u>Partner Capital</u>		
Manishkumar Umrethia	5,812,500	5,812,500
Pharmaniqe Research And Investment LLP	58,718,500	58,718,500
Shilpa Corporate Holdings Private Limited	60,000,000	60,000,000
TOTAL	124,531,000	124,531,000

AUXILLA PHARMACEUTICALS AND RESEARCH LLP

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

1 TANGIBLE and INTANGIBLE ASSETS

Particulars	31.03.2021
a) Tangible Asset	74,179,150
b) Intangible Asset	623,938
	74,803,088

2 Other Financial Assets

Particulars	31.03.2021
Advances other than capital advances	
a) Security Deposit (unsecured, considered good)	1,372,108
	1,372,108

3 Deffered tax (Net)

Particulars	31.03.2021
Deffer Tax Asset	(9023805)
Deffer Tax Liability	696,583
	(8,327,222)

4 Trade Receivable

Particulars	31.03.2021
a) Trade Receivable-others	2,371,334
	TOTAL
	2,371,334

5 Cash and Cash Equivalents

Particulars	31.03.2021
a) Cash on hand	47,471
b) Balance with banks in current account	624,586
b) Balance with banks in Deposit account	31,863,745
	TOTAL
	32,535,802

6 Other Current Assets

Particulars	31.03.2021
a) Advance to Suppliers / others	1,021,536
b) CGST /IGST /SGST Receivable	14,701,528
c) TDS Receivable	151,317
	TOTAL
	15,874,381

8 Other Equity

Particulars	31.03.2021
Opening Balance	-
Profit / (Loss) for the Year	(15,680,561)
Total	(15,680,561)

AUXILLA PHARMACEUTICALS AND RESEARCH LLP

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

9 Long Term Provisions

Particulars	31.03.2021
a) Provision for Gratuity	457,293
TOTAL	457,293

10 Other Non-current liability

Particulars	31.03.2021
a) Lease Liability	39,837,088
TOTAL	39,837,088

11 Trade Payables

Particulars	31.03.2021
a) Trade paybles(RM/Others)	1,397,954
b) Trade paybles(Capital goods)	1,447,035
TOTAL	2,844,989

12 Other Financial Liabilities

Particulars	31.03.2021
a) Employee Benefit Liability	2,010,495
b) Unsecured Loans(Repayable on demand)	22,300,000
c) Provision	-
TOTAL	24,310,495

13 Other Current Liabilities

Particulars	31.03.2021
a) Tax deduction at Source	226,544
b) Professional Tax payable	10,400
c) Provident Fund payable	189,091
TOTAL	426,035

14 Revenue from Operations

Particulars	31.03.2021
a) Sales of Services	24,609,100
TOTAL	24,609,100

15 Other Income

Particulars	31.03.2021
a) Others	4,085
b) Interest Income	541,281
TOTAL	545,366

AUXILLA PHARMACEUTICALS AND RESEARCH LLP

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

16 Employee Benefits Expense

Particulars	31.03.2021
a) Salaries & Wages	12,414,347
b) Contribution To Provident Fund/Labur Welfare Fund	775,949
c) Staff Welfare Expenses	1,407,749
d) Directors Remuneration	5,157,966
e) Contribution To Gratuity	282,990
TOTAL	20,039,001

17 Finance Cost

Particulars	31.03.2021
(a) Interest on Lease Asset.	1,534,157
TOTAL	1,534,157

18 Other Expense

Particulars	31.03.2021
a) Power And Fuel	2,318,080
b) Repairs & Maintenance	-
i) Machinery	340,000
i) Etp	168,735
ii) Others	155,802
c) Rent	55,000
d) Brokerage & Commission	884,963
e) Traveling And Conveyance	411,908
f) Exchange Fluctuation	120,120
g) Payment to Auditor(Refer Note No:20)	279,500
h) Research & Development Expenses	10,030,278
i) Transportation Charges	126,067
j) Telephone Internet Expense	93,768
k) Rates & Taxes	1,151,323
l) Insurance	23,681
m) Bank Charges	55,893
n) Professional & Consultancy	1,628,644
o) Miscellaneous Expenses	267,232
p) Security Charges	72,064
TOTAL	18,183,058

20 Payment to Statutory Auditors *

Particulars	31.03.2021
a) Statutory Audit	279,500
TOTAL	279,500