

Shilpa Biocare Private Limited
(Formerly known as Shilpa Albumin Private Ltd)

Part - I - Balance Sheet

(All amounts are in Indian Rupees unless otherwise stated)

Particulars	Note	As at		
		31.03.2021	31.12.2020	31.03.2020
		Audited	Unaudited	Audited
ASSETS				
Non-Current Assets				
a) Property, plant & equipment.	2	215,100	-	-
b) Capital work- in- progress	3	4,298,325	2,067,498	-
c) Financial assets :				
i) Other financial assets	4	97,250	194,500	-
d) Other non current ssets	5	64,803,600	64,803,600	-
		69,414,275	67,065,598	-
Current Assets				
a) Financial Assets :				
i) Cash and Cash equivalents	6	261,410	477,949	99,882
b) Other Current Assets	7	4,215,831	2,150,284	236,000
		4,477,241	2,628,233	335,882
TOTAL		73,891,516	69,693,831	335,882
EQUITY AND LIABILITIES				
Equity:				
a) Equity Share Capital	8	74,226,200	66,726,200	100,000
b) Other Equity	9	(1,210,221)	(1,175,768)	(1,318)
c) Share Application money pending allotment		-	2,500,000	-
		73,015,979	68,050,432	98,682
Liabilities				
Current Liabilities				
a) Financial Liabilities :				
i) Other Financial Liabilities	10	772,796	1,627,194	237,200
b) Other current liability	11	53,266	16,205	-
c) Provisions For Expenses	12	49,475	-	-
		875,537	1,643,399	237,200
TOTAL		73,891,516	69,693,831	335,882

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Part - II - Statement of Profit and Loss

(All amounts in Indian Rupees except share data & per share data unless otherwise stated)

Particulars	Note	For the year ended 31.03.2021	For the period 9 months ended on 31.12.2020	For the year ended 31.03.2020
		Audited	Unaudited	Audited
Revenue				
Revenue from Operations		-	-	-
Other Income		-	-	-
Total Revenue		-	-	-
Expenses				
a) Other Expenses	13	1,208,903	1,174,450	1,318
Total Expenses		1,208,903	1,174,450	1,318
Profit / (Loss) before exceptional items and tax		(1,208,903)	(1,174,450)	(1,318)
Exceptional (Income) / Expense				
Profit / (Loss) before tax after exceptional Item		(1,208,903)	(1,174,450)	(1,318)
Tax expense				
1. Current Income tax		-	-	-
2. Deferred tax (Net)		-	-	-
Profit / (Loss) for the year		(1,208,903)	(1,174,450)	(1,318)
Other Comprehensive Income		-	-	-
Total Comprehensive Income		(1,208,903)	(1,174,450)	(1,318)
Earning per equity share for Rs.10/- face value (Continued Operations)				
Basic		(0.31)	(0.40)	(0.13)
Diluted		(0.31)	(0.40)	(0.13)
Number of shares used in computing earnings per share (Continued Operations)(Weighted Average)				
Basic		3,960,348	2,951,372	10,000
Diluted		3,960,348	2,951,372	10,000

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9 Other Equity

Particulars	Equity Share capital	Reserves & Surplus	Items of other comprehensive income	31.03.2021	31.12.2020	31.03.2020
		Retained Earnings	Actuarial Gain / (Loss)			
Balance at the beginning of the Reporting period	100,000	(1,318)	-	(1,318)	(1,318)	-
Changes during the period	74,126,200	-	-			-
Restated balance at the beginning of the reporting period	74,226,200	(1,318)	-	(1,318)	(1,318)	-
Total Comprehensive income for the year	-	(1,208,903)	-	(1,208,903)	(1,174,450)	(1,318)
Dividends	-	-	-	-		-
Transfer to retained earning	-	-	-	-		-
Any other change (to be specified)	-	-	-	-		-
Balance at the end of the reporting period	74,226,200	(1,210,221)	-	(1,210,221)	(1,175,768)	(1,318)

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8 Equity Share Capital

A. Equity Share Capital

Particulars	As at	As at	As At
	31.03.2021	31.12.2020	31.03.2020
Authorised			
Equity shares			
Opening Balance			
1,00,00,000 Shares of Rs. 10/- each par value(PY 10,000,00 Shares of Rs.10/- Each)	100,000,000	100,000,000	1,000,000
Issued subscribed & fully paid up			
Equity shares			
74,22,620 (P.Y. 10,000,C.Y. 74,12,620), Rs. 10/- each par value	74,226,200	66,726,200	100,000
TOTAL	74,226,200	66,726,200	100,000

a) Reconciliation of the number of shares.

Particulars	31.03.2021	31.12.2020	31.03.2020	31.03.2021	31.12.2020	31.03.2020
	No.	No.	No.	Amount	Amount	Amount
Shares outstanding at the beginning of the year	10,000	10,000	10,000	100,000	100,000	100,000
Shares Issued during the year	7,412,620	667,262		74,126,200	6,672,620	
Shares outstanding at the end of the year	7,422,620	677,262	10,000	74,226,200	6,772,620	100,000

b) Right, Preferences & Restrictions attached to class of shares:

Equity shares

The Company has only one class of equity shares having par value of Rs. 10/- per share. Each holder of equity shares is entitled to one vote per share.

The Board of Directors have declared and paid interim/final dividend of Rs. Nil per equity of face value of Rs. 10/- per share

In the event of liquidation, the holders of equity are entitled to receive the remaining assets of the Company, after distribution of all preferential amounts, if any. The distribution will be in proportion to the number of equity shares held by the shareholders.

c) Shareholders holding more than 5% shares in the Company

Particulars	31.03.2021	31.12.2020	31.03.2020	31.03.2021	31.12.2020	31.03.2020
	No.	No.	No.	% of Holding	% of Holding	% of Holding
1) Shilpa Medicare Ltd	7,422,619	677,261	9,999	99.99%	99.99%	99.99%

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2 TANGIBLE and INTANGIBLE ASSETS

Particulars	For the year ended 31.03.2021	As at 31.12.2020	For the year ended 31.03.2020
a) Tangible Asset	215,100	-	
TOTAL	215,100	-	-

3 Capital work-in-progress

Particulars	For the year ended 31.03.2021	As at 31.12.2020	For the year ended 31.03.2020
1) Projects under erection	2,439,477	1,695,126	
2) Pre-operative Expenses	1,858,848	372,372	
TOTAL	4,298,325	2,067,498	-

4 Other non-current financial Assets

Particulars	For the year ended 31.03.2021	As at 31.12.2020	For the year ended 31.03.2020
1) Deposit with GESCOM, Saidapur	97,250	194,500	-
TOTAL	97,250	194,500	-

5 Other non-current assets

Particulars	For the year ended 31.03.2021	As at 31.12.2020	For the year ended 31.03.2020
1) Advance for Lease Hold land (KIADB)	64,803,600	64,803,600	-
TOTAL	64,803,600	64,803,600	-

6 Cash and Cash Equivalents

Particulars	For the year ended 31.03.2021	As at 31.12.2020	For the year ended 31.03.2020
1) Cash on hand	32,178	42,580	-
2) Balance with banks in current account	229,232	435,369	99,882
TOTAL	261,410	477,949	99,882

7 Other Current Assets

Particulars	For the year ended 31.03.2021	As at 31.12.2020	For the year ended 31.03.2020
1) Advances to Supplier/ Receivables	4,009,000	2,038,320	236,000
2) Staff advance	9,472	19,000	
3) CGST /IGST /SGST Receivable	197,359	92,964	
TOTAL	4,215,831	2,150,284	236,000

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10 Other Financial Liabilities

Particulars	For the year ended 31.03.2021	As at 31.12.2020	For the year ended 31.03.2020
1) Trade Payable-MSME	-	-	-
1) Trade Payable-Others	772,796	1,627,194	237,200
Total	772,796	1,627,194	237,200

11 Other current liability

Particulars	For the year ended 31.03.2021	As at 31.12.2020	For the year ended 31.03.2020
1) Tax deduction at source	53,266	16,205	-
TOTAL	53,266	16,205	-

12 Provision

Particulars	For the year ended 31.03.2021	As at 31.12.2020	For the year ended 31.03.2020
1) Provision For Audit Fee	13,875	-	-
2) Provision For Electricity Charges Payable	30,100	-	-
3) Provision For Professional Tax	2,500	-	-
4) Provision For Professional Tax	3,000	-	-
TOTAL	49,475	-	-

13 Other Expenses

Particulars	For the year ended 31.03.2021	As at 31.12.2020	For the year ended 31.03.2020
1) Bank Charges	748	630	118
2) Rates & Taxes	1,151,585	1,144,400	1,200
3) Transportation Charges	8,250	8,250	-
4) Audit Fees	15,000	-	-
5) Misc Exp	33,320	21,170	-
TOTAL	1,208,903	1,174,450	1,318