


CELLBION LIFESCIENCES PRIVATE LIMITED
CIN : U24233MH2007PTC170041
Standalone Balance Sheet as at 31 March 2023
(All figures are Rupees in Lakhs unless otherwise stated)

Particulars	Note No.	31 March 2023 (Rs.)	31 March 2022 (Rs.)
ASSETS			
(1) Non-current assets			
(a) Financial assets	1		
(i) Investments	1.1	355.38	497.97
		355.38	497.97
(2) Current Assets			
(a) Financial assets	1	0.10	0.46
(i) Cash and cash equivalents	1.2	1.50	1.52
		1.60	1.98
Total Assets		356.98	499.95
EQUITY & LIABILITIES			
Equity			
(a) Equity Share capital	2	1.00	1.00
(b) Other Equity	3	355.83	284.17
		356.83	285.17
Liabilities			
(1) Non-current liabilities			
(a) Financial liabilities	4		
(i) Borrowings	4.1	-	214.56
		-	214.56
(2) Current liabilities			
(a) Financial liabilities			
(i) Trade payables	5	-	0.12
(b) Other current liabilities	6	0.15	0.10
		0.15	0.22
Total Equity and Liabilities		356.98	499.95

The accompanying notes form an integral part of the standalone financial statements
As per our report of even date attached

For Dayal And Lohia
Chartered Accountants
Firm Regn. No.102200W


Anil Lohia
Partner
Membership No. 31626
UDIN : 23031626BGRBHK1632



For and on behalf of the Board
Cellbion Lifesciences Private Limited


Shri Brijeshkumar Soni
Director
DIN : 00037955


Shri Sunil Gupta
Director
DIN : 00059659

Place : Mumbai
Date : 10/05/2023

CELLBION LIFESCIENCES PRIVATE LIMITED

CIN : U24233MH2007PTC170041

Standalone Statement of Profit & Loss for the year ended 31 March 2023

(All figures are Rupees in Lakhs unless otherwise stated)

Particulars	Note No.	Year ended 31 March 2023	Year ended 31 March 2022
I) INCOME:			
Revenue from operations (gross)		-	-
Other income		-	-
Total Income (I)		-	-
II) EXPENSES:			
Cost of raw materials consumed		-	-
Purchase of traded goods		-	-
Changes in inventories of Finished Goods, Work in progress and Stock in Trade		-	-
Excise Duty		-	-
Employee benefits expense		-	-
Finance cost		3.17	12.19
Depreciation & amortisation		-	-
Other expenses	7	1.30	1.72
Total expenses (II)		4.47	13.91
Profit before tax (I-II)		(4.47)	(13.91)
III) Share of Profit / (loss) from Joint venture and Associates		76.14	159.32
Tax expense		-	-
1. Current tax		-	-
2. MAT Credit		-	-
3. Deferred tax liability / (asset)		-	-
Profit / (Loss) for the period from continuing operations		71.67	145.40
Other comprehensive income			
<i>Items that will not be reclassified subsequently to profit or loss</i>		-	-
Reameasurement of the net defined benefit liability / asset		-	-
Total other comprehensive income, net of tax		-	-
Total comprehensive income / (Loss) for the year/Period		71.67	145.40
Earnings per equity share (nominal value of share Rs.10/- each)			
Basic (Rs)		716.65	1,454.05
Diluted (Rs)		716.65	1,454.05

The accompanying notes form an integral part of the standalone financial statements
As per our report of even date attached

**For Dayal And Lohia
Chartered Accountants
Firm Regn. No.102200W**



**Anil Lohia
Partner
Membership No. 31626
UDIN : 23031626BGR BHK1632**



**For and on behalf of the Board
Cellbion Lifesciences Private Limited**



**Shri Brijeshkumar Soni
Director
DIN : 00037955**



**Shri Sunil Gupta
Director
DIN : 00059659**

**Place : Mumbai
Date : 10/05/2023**

CELLBION LIFE SCIENCES PRIVATE LIMITED

CIN : U24233MH2007PTC170041

Standalone Cash Flow Statement for the year ended 31 March 2023

(All figures are Rupees in Lakhs unless otherwise stated)

Particulars	31 March 2023	31 March 2022
A. Cash flow from operating activities:		
Net profit / (loss) before tax	71.67	145.40
Adjustments:		
Interest Expense on financial assets at amortised cost	3.17	12.19
Operating profit before working capital changes	74.83	157.59
Movements in working capital :		
Increase/(decrease) in trade payables and other liabilities	(0.07)	(0.06)
Cash (used in) / generated from the operations	74.75	157.53
Direct taxes paid	-	-
Net cash (used in) / generated from the operations	74.75	157.53
B. Cash flow from investment activities:		
Withdrawal from investment in partnership firm	142.60	306.68
Net cash (used in)/from investment activities	142.60	306.68
C. Cash flow from financing activities:		
Finance cost paid	(3.17)	(12.19)
Repayment of borrowings	(214.67)	(452.26)
Net cash (used in)/from financing activities	(217.84)	(464.45)
Net increase / (decrease) in cash and cash equivalents	(0.50)	(0.24)
Closing balance of cash and cash equivalents	1.50	1.52
Opening balance of cash and cash equivalents	1.52	1.77
Net increase / (decrease) in cash and cash equivalents	(0.02)	(0.25)
Components of cash and cash equivalents		
Cash in hand	0.83	0.83
Bank Balance	0.67	0.69
Total components of cash and cash equivalents	1.50	1.52

For Dayal And Lohia
Chartered Accountants
Firm Regn. No.102200W



Anil Lohia
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Place : Mumbai
Date : 10/05/2023

For and on behalf of the Board
Cellbion Lifesciences Private Limited



Shri Brijeshkumar Soni
Director
DIN : 00037955



Shri Sunil Gupta
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CELLBION LIFECIENCES PRIVATE LIMITED
CIN : U24233MH2007PTC170041
Statement of Significant Accounting policies and Other Explanatory Notes
(All figures are in lakhs unless otherwise stated)

A Corporate Information

Cellbion Lifesciences Private Limited ("Company") was incorporated on 17/04/2007. The Company's Identification No. is U24233MH2007PTC170041. The Company was set up with a main object to carry on the business as manufacturers, dealers, suppliers and traders in bio-pharmaceuticals, bio-chemicals & other scientific equipments.

B Significant Accounting Policies

I Basis of Preparation

These financial statements are Separate Financial Statements as per Ind AS 27 - Separate Financial Statements and are prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.

For all periods upto and including the year ended March 31, 2017 the Company prepared its financial statements in accordance with accounting standards Companies (Accounting Standard) Rule, 2006 notified under the section 133 of the Companies Act, 2013 read together with paragraph 7 of the Companies (Accounts) Rules, 2014 (Previous GAAP).

Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

The classification of assets and liabilities of the Company is done into current and non-current based on the operating cycle of the business of the Company. The operating cycle of the business of the Company is less than twelve months and therefore all current and non-current classifications are done based on the status of realisability and expected settlement of the respective asset and liability within a period of twelve months from the reporting date as required by Schedule III to the Companies Act, 2013.

II Use of Estimates

The preparation of the financial statements in conformity with Ind AS requires management to make estimates, judgements and assumptions. These estimates, judgements and assumptions affect the application of accounting policies and the reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities at the date of financial statements and reported amounts of revenues and expenses during the period. Accounting estimates could change from period to period. Actual results could differ from those estimates. Appropriate changes in estimates are made as management becomes aware of circumstances surrounding the estimates. Changes in estimates are reflected in the financial statement in the period in which changes are made and if material, their effects are disclosed in the notes to the financial statements.

III Summary of significant accounting policies

The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The Company has identified twelve months as its operating cycle.

a) Current and non-current classification

The Company presents assets and liabilities in the balance sheet based on current/non-current classification.

An asset is current when :

- It is expected to be realised or intended to be sold or consumed in normal operating cycle or
- It is held primarily for the purpose of trading or
- It is expected to be realised within twelve months after the reporting period, or
- It is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period

All other assets are classified as non-current.

A liability is current when :

- It is expected to be settled in normal operating cycle or
- It is held primarily for the purpose of trading or
- It is due to be settled within twelve months after the reporting period, or
- There is no unconditional right to defer the settlement of the liability for atleast twelve months after the reporting period

The Company classifies all other liabilities as non-current.

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

b) Fair Value Measurement

The Company measures financial instruments, such as, derivatives at fair value at each balance sheet date. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- ▶ In the principal market for the asset or liability, or
 - ▶ In the absence of a principal market, in the most advantageous market for the asset or liability
- The principal or the most advantageous market must be accessible by the Company.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

c) Financial instruments

i) Financial Assets & Financial Liabilities

Initial recognition and measurement

All financial assets and liabilities are recognised initially at fair value.

In the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset is treated as cost of acquisition. Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the market place (regular way trades) are recognised on the trade date, i.e., the date that the Company commits to purchase or sell the asset.



Subsequent Measurement

For purposes of subsequent measurement, financial assets are classified in four categories:

- ▶ Debt instruments at amortised cost
- ▶ Debt instruments at fair value through other comprehensive income (FVTOCI)
- ▶ Debt instruments, derivatives and equity instruments at fair value through profit or loss (FVTPL)
- ▶ Equity instruments measured at fair value through other comprehensive income (FVTOCI)

Financial liabilities are subsequently carried at amortized cost using the effective interest method, except for contingent consideration recognized in a business combination which is subsequently measured at fair value through profit and loss. For trade and other payables maturing within one year from the Balance Sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

Impairment of financial assets

The Company assesses on a forward looking basis the expected credit losses associated with its assets carried at amortised cost. The impairment methodology applied depends on whether there has been a significant increase in credit risk. For trade receivables only, the Company applies the simplified approach permitted by Ind AS 109 Financial Instruments, which requires expected lifetime losses to be recognised from initial recognition of the receivables.

Derecognition of financial instruments

A financial asset is derecognised only when

- * The Company has transferred the rights to receive cash flows from the financial asset or
- * retains the contractual rights to receive the cash flows of the financial asset, but assumes a contractual obligation to pay the cash flows to one or more recipients.

Where the entity has transferred an asset, the group evaluates whether it has transferred substantially all risks and rewards of ownership of the financial asset. In such cases, the financial asset is derecognised. Where the entity has not transferred substantially all risks and rewards of ownership of the financial asset, the financial asset is not derecognised.

Where the entity has neither transferred a financial asset nor retains substantially all risks and rewards of ownership of the financial asset, the financial asset is derecognised if the group has not retained control of the financial asset. Where the group retains control of the financial asset, the asset is continued to be recognised to the extent of continuing involvement in the financial asset.

A financial liability (or a part of a financial liability) is derecognized from the Company's Balance Sheet when the obligation specified in the contract is discharged or cancelled or expires.

ii) Investments in subsidiaries / associates / joint ventures

Investments in subsidiaries / associates / joint ventures are carried at cost in the Separate Financial Statements

d) Revenue Recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government. Dividend income on investments is accounted for when the right to receive the payment is established. Export incentive, certain insurance, railway and other claims where quantum of accruals can not be ascertained with reasonable certainty, are accounted on acceptance basis.

e) Property, Plant and Equipment (PPE)

Property, plant and equipment is stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. Cost comprises of purchase price inclusive of taxes, commissioning expenses, etc. upto the date the asset is ready for its intended use.

Significant spares which have a usage period in excess of one year are also considered as part of Property, Plant and Equipment and are depreciated over their useful life.

Depreciation on property, plant and equipment is provided on written down value method over the useful life of the asset prescribed in Part C of Schedule II of the Companies Act, 2013 in order to reflect the actual usages of the assets. Individual assets acquired for less than Rs. 5000 are entirely depreciated in the year of acquisition. Depreciation is charged on pro-rata basis for the assets purchased/sold during the year.

Borrowing costs on Property, Plant and Equipments are capitalised when the relevant recognition criteria specified in Ind AS 23 Borrowing Costs is met.

An item of property, plant and equipment and any significant part initially recognised is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the income statement when the asset is derecognised.

Leasehold rights acquired and premium paid on such rights is written off over a period of remaining life of the assets under lease and written off on straight line basis over the period of useful life after the assets are put to use.

The residual values and useful lives of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.

f) Intangible Assets

All intangible assets are measured at cost and amortized so as to reflect the pattern in which the assets' economic benefits are consumed. Software capitalised is amortised over useful life of three to five years equally commencing from the year in which, the software is put to use.

g) Impairment

An asset is treated as impaired when the carrying cost of the asset exceeds its recoverable value being higher of value in use and net selling price. Value in use is computed at net present value of cash flow expected over the balance useful life of the assets. An impairment loss is recognized as an expense in the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognized in prior accounting period is reversed if there has been an improvement in recoverable amount. (Goodwill)



- h) **Leases**
Lease payments under an operating lease are recognized as expense in the statement of Profit & Loss Account as per terms of lease agreement on commencement of commercial activities
- i) **Equity Investment**
Investment in subsidiaries, joint venture and associates are carried at Cost in separate financial Statement less impairment if any.
- j) **Inventories**
(a). Inventories of stores and spare parts are valued at or below cost after providing for cost of obsolescence and other anticipated losses, wherever considered necessary.
(b). Inventories of items other than those stated above are valued 'At cost or Net Realizable Value, whichever is lower'. Cost is generally determined on weighted average cost basis and wherever required, appropriate overheads are taken into account. Net Realizable Value is the estimated selling price in the ordinary course of business less the estimated cost of completion and the estimated costs necessary to make the sale.
(c). Materials and other supplies held for use in the production of inventories are not written down below cost if the finished products in which they will be incorporated are expected to be sold at or above cost.
- k) **Preliminary Expenses**
Preliminary expenses are amortised over a period of 5 years in 5 equal instalments from the year in which commercial activities are started
- l) **Employee benefits**
Employee benefits of short term nature are recognized as expense as and when it accrues. Long term employee benefits (e.g. long-service leave) and post employment benefits (e.g. gratuity), both funded and unfunded, are recognized as expense based on actuarial valuation at year end using the Projected unit credit method. Actuarial gain and losses are recognized immediately in the statement of Profit and Loss .
- m) **Borrowing Cost**
Borrowing costs directly attributable to the acquisition or construction of qualifying assets are capitalized. Other borrowing costs are recognized as expenses in the period in which they are incurred. In determining the amount of borrowing costs eligible for capitalization during a period, any income earned on the temporary investment of those borrowings is deducted from the borrowing costs incurred.
- n) **Taxation**
Tax expenses comprise Current Tax and Deferred Tax.:
- i) **Current Tax:**
The income tax expense or credit for the period is the tax payable on the current period's taxable income based on the applicable income tax rate for each jurisdiction adjusted by changes in deferred tax assets and liabilities attributable to temporary differences and to unused tax losses. The current income tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the end of the reporting period in the countries where the company and its subsidiaries and associates operate and generate taxable income. Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions where appropriate on the basis of amounts expected to be paid to the tax authorities.
- ii) **Deferred Tax:**
Deferred income tax is provided in full, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the standalone financial statements. However, deferred tax liabilities are not recognised if they arise from the initial recognition of goodwill. Deferred income tax is also not accounted for if it arises from initial recognition of an asset or liability in a transaction other than a business combination that at the time of the transaction affects neither accounting profit nor taxable profit (tax loss). Deferred income tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the end of the reporting period and are expected to apply when the related deferred income tax asset is realised or the deferred income tax liability is settled. Deferred tax assets are recognised for all deductible temporary differences and unused tax losses only if it is probable that future taxable amounts will be available to utilise those temporary differences and losses. Current and deferred tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, the tax is also recognised in other comprehensive income or directly in equity, respectively.
- For items recognised in OCI or equity, deferred / current tax is also recognised in OCI or equity.
- o) **Research and Development**
Revenue expenditure on research and development is charged to Statement of Profit and Loss in the year in which it is incurred. Capital expenditure on research and development is considered as an addition to property, plant & equipment / intangible assets.
- p) **Provisions, Contingent Liabilities and Contingent Assets Impairment of tangible and intangible assets excluding goodwill**
Provision is recognized when there is a present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. Disclosure for contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. No provision is recognized or disclosure for contingent liability is made when there is a possible obligation or a present obligation and the likelihood of outflow of resources is remote. Contingent Asset is neither recognized nor disclosed in the financial statements.
- q) **Earnings Per Share**
Earnings per share is calculated by dividing the net profit or loss before OCI for the year by the weighted average number of equity shares outstanding during the period. For the purpose of calculating diluted earnings per share, the net profit or loss before OCI for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.



CELLBION LIFESCIENCES PRIVATE LIMITED

CIN : U24233MH2007PTC170041

Notes to Standalone Financial Statements for the year ended 31 March 2023

(All figures are Rupees in Lakhs unless otherwise stated)

Statement of Changes in Equity

A Equity

Particulars	As at 31 March 2023		As at 31 March 2022	
	Number of Shares	Rs	Number of Shares	Rs
Equity shares of INR 10 each issued, subscribed and fully paid				
Balance at the beginning of the reporting period	10,000	1.00	10,000	1.00
Changes in equity share capital during the year - issued during the reporting period			-	-
Balance at the end of the reporting period	10,000	1.00	10,000	1.00

B Other Equity

Particulars	Capital Contribution	Retained Earnings	TOTAL
Balance as at 31 March 2019	398.47	(5.39)	393.08
Profit / (Loss) for the period		(235.46)	(235.46)
Balance as at 31 March 2020	398.47	(240.85)	157.62
Profit / (Loss) for the period	-	(18.85)	(18.85)
Balance as at 31 March 2021	398.47	(259.70)	138.77
Profit / (Loss) for the period	-	145.40	145.40
Balance as at 31 March 2022	398.47	(114.30)	284.17
Profit / (Loss) for the period	-	71.67	71.67
Balance as at 31 March 2023	398.47	(42.63)	355.84

The accompanying notes form an integral part of the standalone financial statements
As per our report of even date attached

For Dayal And Lohia
Chartered Accountants
Firm Regn. No.102200W

R Lohia



Anil Lohia
Partner
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Place : Mumbai
Date : 16/05/2023

CELLBION LIFESCIENCES PRIVATE LIMITED

CIN : U24233MH2007PTC170041

Notes to Standalone financial statements as at and for the year ended 31 March 2023

(All figures are Rupees in Lakhs unless otherwise stated)

		As at		As at	
		31 March 2023	31 March 2022	31 March 2023	31 March 2022
1	Financial Assets				
1.1	A Investments in Partnership Firm (Equity Method at Cost) Unquoted				
		Non- Current		Current	
i)	Saideep Traders	355.38	497.97		
	Total	355.38	497.97	-	-
1.2	Cash and Bank Balances				
		As at		As at	
		31 March 2023	31 March 2022	31 March 2023	31 March 2022
		Non- Current		Current	
	A Cash and cash equivalents				
i)	Balances with banks			0.67	0.69
ii)	Cash on hand			0.83	0.83
	Total	-	-	1.50	1.52
2	Equity Share capital				
				As at	
				31 March 2023	31 March 2022
i)	Authorised shares :				
	50,000 (Previous year 50,000) Equity Shares of ` 10/- each.			5.00	5.00
	Total			5.00	5.00
ii)	Issued and subscribed shares :				
	10,000 (Previous year 10,000) Equity Shares of ` 10/- each			1.00	1.00
	Total			1.00	1.00
iii)	Paid-up shares :				
	10,000 (Previous year 10,000) Equity Shares of ` 10/- each fully paid-up			1.00	1.00
	Total			1.00	1.00
	Total paid-up share capital			1.00	1.00
a)	Reconciliation of the equity shares outstanding at the beginning and at the end of the period				
		As at		As at	
		31 March 2023	31 March 2022	31 March 2023	31 March 2022
		Number		Amount	
	Balance, beginning of the period	10,000	10,000	1.00	1.00
	Issued during the period	-	-	-	-
	Balance, end of the period	10,000	10,000	1.00	1.00

b) Terms / rights attached to equity shares

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



c) **Shares held by holding / ultimate holding company and /or their subsidiaries / associates**

Out of equity shares issued by the Company, shares held by its holding company are as follows:

Equity shares of Rs. 10/- each fully paid up

	31 March 2023	31 March 2022	31 March 2023	31 March 2022
	Number		Amount	
Laxmi Organic Industries Ltd	9,998	9,998	0.9998	0.9998
	9,998	9,998	0.9998	0.9998

d) **Details of shareholders holding more than 5% shares in the Company**

	31 March 2023	31 March 2022	31 March 2023	31 March 2022
	Number		Amount	
Laxmi Organic Industries Ltd	9,998	9,998	99.98	99.98
	9,998	9,998	99.98	99.98

e) As per the records of the Company, including its register of shareholders/members and other declarations received from shareholders, the above shareholding represents legal ownerships of the shares.

3 Other Equity

- i) Retained Earnings
- ii) Capital Contribution

	As at	
	31 March 2023	31 March 2022
	(42.64)	(114.30)
	398.47	398.47
	355.83	284.17

4 Financial Liabilities

4.1 Long Term Borrowings (at amortised cost)

- Loan from Holding Company -unsecured
- Total**

	As at	
	31 March 2023	31 March 2022
	-	214.56
	-	214.56

5 Trade Payables (at amortised cost)

- i) Trade payables - Others - More than 12 months
- Less than 12 months
- Total**

	As at	
	31 March 2023	31 March 2022
	-	0.06
	-	0.06
	-	0.12

6 Other Current Liabilities

6.1 Other Liabilities

- i) Duties and Taxes payable
- Accrued Interest on loan
- Auditors remuneration payable
- Total**

	As at		As at	
	31 March 2023	31 March 2022	31 March 2023	31 March 2022
	Non- Current		Current	
	-	-	-	-
	-	-	0.15	0.10
	-	-	0.15	0.10



7 Other Expenses

	Year ended 31 March 2023	Year ended 31 March 2022
Rates and Taxes	0.03	0.03
Professional fees	0.07	0.09
Auditors Remuneration	0.25	0.25
Round off	-	-
Duties and Taxes payable	-	-
Miscellaneous Expenses	0.95	-
Interest expenses on Financial liabilities at amortised cost	-	-
Total	1.30	0.37

a) Payment to auditors

	Year ended 31 March 2023	Year ended 31 March 2022
Audit fees	0.15	0.10
Certifications & other services	-	-
Total payments to auditors	0.15	0.10

8 Disclosure as required by Accounting Standard – IND AS 33 “Earning Per Share” of the Companies (Indian Accounting Standards) Rules 2015.

Net Profit / (loss) attributable to equity shareholders and the weighted number of shares outstanding for basic and diluted earnings per share are as summarised below:

Particulars	Year ended 31 March 2023	Year ended 31 March 2022
Net Profit / (Loss) as per Statement of Profit and Loss	71.67	145.40
Outstanding equity shares at period end	10,000	10,000
Weighted average Number of Shares outstanding during the period – Basic	10,000	10,000
Weighted average Number of Shares outstanding during the period - Diluted	10,000	10,000
Earnings per Share - Basic (Rs.)	716.65	1,454.05
Earnings per Share - Diluted (Rs.) *	716.65	1,454.05

As per our report of even date attached

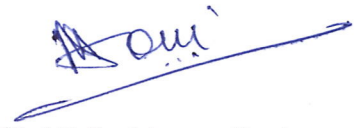
For Dayal And Lohia
Chartered Accountants
Firm Regn. No.102200W



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Place : Mumbai
Date : 10/05/2023