

SAGAR LIFE SCIENCES PRIVATE LIMITED
BALANCE SHEET AS AT 31ST MARCH, 2023

	NOTES	FIGURES 31.03.2023 (Rs. in thousand)	FIGURES 31.03.2022 (Rs. in thousand)
EQUITY AND LIABILITIES			
Shareholder's Funds			
Share Capital	1	18842.84	17479.20
Reserve & Surplus	2	79626.39	60256.45
Total Equity		98469.23	77735.65
Non-Current Liabilities			
Long-Term Borrowings	3	114999.49	90305.03
Deferred Tax Liabilities	4	9179.99	6701.68
Total Non Current Liabilities		124179.48	97006.71
Current Liabilities			
Short-Term Borrowings	5	184619.33	76819.38
Trade Payable	6	168639.23	134408.47
Other Current Liabilities	7	5358.04	7879.38
Short-term Provisions	8	3050.99	5816.62
Total Current Liabilities		361667.59	224923.85
Total Liabilities		485847.07	321930.56
Total Equity and Liabilities		584316.30	399666.21
ASSETS			
Non-Current Assets			
Property, Plant & Equipment			
Tangible Assets	09	142617.05	103221.68
Capital Work in Progress		12579.40	231.96
Intangible Assets		0.00	0.00
Other Non Current Assets	10	6522.08	4812.93
Total Non Current Assets		161718.53	108266.57
Current Assets			
Inventories	11	144590.03	70437.02
Trade Receivables	12	243247.91	202564.73
Cash and Bank Balances	13	4648.57	5271.64
Short-term Loans and Advances	14	28375.45	12128.45
Other Current Assets	15	1735.81	997.80
Total Current Assets		422597.77	291399.64
Total Assets		584316.30	399666.21
Significant Accounting Policies and notes on Accounts	24		

The accompanying Notes are integral part of the Financial Statements

As per our report of even date Annexed

For AGRAWAL S. & CO. & CO.
Chartered Accountants
Firm Reg No. 093026C

ASHISH AGRAWAL
Partner
M. No. 420019
Place : ANKLESHWAR
Date : 23.08.2023
UDIN - 23420019BGYIUP2885

For SAGAR LIFE SCIENCES
PRIVATE LIMITED

RAJEEV GOEL TRIPTI GOEL
Director Director
DIN:01811748 DIN: 07277378
Date : 23.08.2023



SAGAR LIFE SCIENCES PRIVATE LIMITED

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDING 31ST MARCH, 2023

	Notes	Year Ended 31.03.2023	Year Ended 31.03.2022
REVENUES		(Rs. In thousand)	(Rs. In thousand)
Revenue from Operations	16	642556.10	572206.24
Other Income	17	411.38	3512.56
Total Revenues (I)		642967.48	575718.80
EXPENSES			
Purchase of Stock-in-Trade		213162.55	184852.59
Cost of Material Consumed	18	239541.51	201439.61
Changes in Inventories of Finished goods, Work-in-progress and Stock-in-trade	19	-47263.57	-16626.09
Employee Benefits Expenses	20	64753.87	43388.34
Power and Fuel	21	35357.60	29801.39
Other Expenses	22	86188.18	77818.29
Total Expenses (II)		591740.14	520674.13
Profit before Finance Cost, Depreciation Amortisation and Tax (I)-(II)		51227.34	55044.67
Finance Costs	23	20193.66	11784.15
Depreciation and Amortization	09	10184.30	8525.40
Profit before Tax		20849.38	34735.12
Tax Expenses			
Tax for Earlier Periods		757.51	151.59
Current Tax		2880.00	5100.00
Deferred Tax		2478.31	1530.49
Profit/(Loss) for the period		14733.56	27953.04
Earning per Equity Share of Rs.10/- per share Basic		Rs. 7.82	Rs. 15.99
Significant Accounting Policy and Notes on Accounts	24		

The accompanying Notes are integral part of the Financial Statements

As per our report of even date Annexed

For AGRAWAL S LAL & CO.

Chartered Accountants

Firm Reg No. 004926C

ASHISH AGRAWAL

Partner

M. No. 420019

Place : ANKLESHWAR

Date : 23.08.2023

UDIN - 23420019BGYIUP2885

For SAGAR LIFE SCIENCES
PRIVATE LIMITED

Rajeev Goel
RAJEEV GOEL

Director

DIN:01811748

Date : 23.08.2023

Tripti Goel
TRIPTI GOEL

Director

DIN: 07277378



SAGAR LIFE SCIENCES PRIVATE LIMITED
CASH FLOW STATEMENT FOR THE YEAR ENDING 31ST, MARCH, 2023

Particulars	Year Ended 31.03.2023	Year Ended 31.03.2022
A. CASH FLOW FROM OPERATING ACTIVITIES	(Rs. In thousand)	(Rs. In thousand)
Net profit before taxes	20849.38	34735.12
Adjusted for :		
Non Cash/Non-Operating Income/Expenses :		
Depreciation and amortisation expenses	10184.30	8525.40
Finance Costs	20193.66	11784.15
Loss on Sale of Fixed Assets	0.00	517.60
Income considered separately :		
Profit on Sale of Fixed Assets	(61.99)	(2903.73)
Interest Income	(284.99)	(192.33)
Operating Profit before Working capital Changes	50880.36	52466.21
Adjustments for :		
Increase / (Decrease) in Trade Payables	34230.77	61199.29
Increase / (Decrease) in Other Current Liabilities and Provisions	(2521.34)	(1674.41)
Increase / (Decrease) in Short Term Provisions	(545.63)	349.25
(Increase) / Decrease in Security Deposits	290.78	(909.95)
(Increase) / Decrease in Inventories	(74153.01)	(20447.73)
(Increase) / Decrease in Trade Receivables	(40683.19)	(84317.11)
(Increase) / Decrease in Short term Loan and Advances	(19381.18)	2943.81
(Increase) / Decrease in Other Current Assets	(738.01)	1307.67
Cash (used in) / generated from Operations	(52620.45)	10917.03
Less: Income Tax Paid	2723.33	8159.30
Net Cash (used in) / generated from Operating Activities (A)	(55343.78)	2757.73
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchases of Fixed Assets	(49617.67)	(35310.28)
Increase in Capital WIP	(12347.44)	5269.38
Increase in Investment	(1999.94)	(996.86)
Sale of Fixed Assets	100.00	13758.60
Interest Income	284.99	192.33
Net Cash (used in) / generated from Investing Activities (B)	(63580.06)	(17086.84)
C. CASH FLOW FROM FINANCING ACTIVITIES		
	1363.64	0.00
	4636.38	0.00
Proceeds/(Repayment) from Long Term Borrowing	32377.31	1928.70
Proceeds/(Repayment) from Short Term Borrowing	87483.43	2229.75
Proceeds/(Repayment) from Unsecured Loan	12633.67	9709.24
Finance Costs	(20193.66)	(11784.14)
Net Cash (used in) / generated from Financing Activities (C)	118300.77	2083.53
Net Increase/ (Decrease) in Cash & Cash Equivalents (A+B+C)	(623.07)	(12245.57)
Add: Cash and Cash Equivalents at the beginning of the Year	5271.64	17517.21
Cash and Cash Equivalents at the end of the Year	4648.57	5271.64
Significant Accounting Policies and notes on Accounts	24	

The accompanying Notes are integral part of the Financial Statements

As per our report of **AGRAWAL & CO.**
For AGRAWAL & CO.
Chartered Accountants
Firm Reg No. 004026C

ASHISH AGRAWAL
Partner
M. No. 420019
Place : ANKLESHWAR
Date : 23.08.2023

For SAGAR LIFE SCIENCES
PRIVATE LIMITED

RAJEEV GOEL
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