

SAGAR LIFE SCIENCES PRIVATE LIMITED
STANDALONE BALANCE SHEET AS AT 31ST MARCH, 2025

	NOTES	FIGURES AS AT 31.03.2025 (Rs. In thousand)	FIGURES AS AT 31.03.2024 (Rs. In thousand)
<u>EQUITY AND LIABILITIES</u>			
Shareholder's Funds			
Share Capital	1	20557.28	20237.00
Reserve & Surplus	2	339942.39	288259.56
Total Equity		360499.67	308496.56
Non-Current Liabilities			
Long-Term Borrowings	3	193393.03	107116.01
Deferred Tax Liabilities	4	23049.25	14675.97
Total Non Current Liabilities		216442.28	121791.98
Current Liabilities			
Short-Term Borrowings	5	261391.32	173863.69
Trade Payable	6	369693.06	138999.35
Other Current Liabilities	7	59202.56	70373.88
Short-term Provisions	8	2340.56	2447.11
Total Current Liabilities		692627.50	385684.03
Total Liabilities		909069.78	507476.01
Total Equity and Liabilities		1269569.45	815972.57
<u>ASSETS</u>			
<u>Non-Current Assets</u>			
Property, Plant & Equipment			
Tangible Assets	09	321159.97	244702.81
Capital Work in Progress		174892.89	91179.94
Intangible Assets		0.00	0.00
Other Non Current Assets	10	14689.94	10807.50
Total Non Current Assets		510742.80	346690.25
<u>Current Assets</u>			
Inventories	11	264355.62	181878.25
Trade Receivables	12	423293.99	240685.82
Cash and Bank Balances	13	9891.48	7150.50
Short-term Loans and Advances	14	46971.47	32800.22
Other Current Assets	15	14314.09	6767.53
Total Current Assets		758826.65	469282.32
Total Assets		1269569.45	815972.57

Significant Accounting Policies and notes on Accounts 24

The accompanying Notes are integral part of the Standalone Financial Statements

As per our report of even date Annexed

For AGRAWAL S. LAL & CO.

Chartered Accountants

Firm Reg No. 004026C

ASHISH AGRAWAL

Partner

M. No. 420019

Place : ALWAR

Date : 10.09.2025

UDIN : 25420019BMSBSY2954

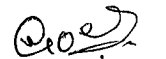
For SAGAR LIFE SCIENCES
PRIVATE LIMITED


RAJEEV GOEL
Director

DIN:01811748

Place : Ankleshwar

Date : 10.09.2025


TRIPTI GOEL
Director

DIN: 07273378



SAGAR LIFE SCIENCES PRIVATE LIMITED

STANDALONE STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDING 31ST MARCH, 2025

	Notes	Year Ended 31.03.2025	Year Ended 31.03.2024
		(Rs. In thousand)	(Rs. In thousand)
<u>REVENUES</u>			
Revenue from Operations	16	820584.52	801269.52
Other Income	17	1031.25	6150.13
Total Revenues (I)		821615.77	807419.65
<u>EXPENSES</u>			
Cost of Material Consumed	18	289448.35	289354.14
Purchase of Stock-in-Trade		332713.09	258772.37
Changes in Inventories of Finished goods, Work-in-progress and Stock-in-trade	19	(35167.86)	(35506.64)
Employee Benefits Expenses	20	68270.40	75968.29
Power and Fuel	21	32133.29	31713.30
Other Expenses	22	63425.43	103823.36
Total Expenses (II)		750822.70	724124.82
Profit before Finance Cost, Depreciation Amortisation and Tax (I)-(II)		70793.07	83294.83
Finance Costs	23	26735.76	27169.00
Depreciation and Amortization	09	21246.57	13808.39
Deferred Expenditure W/off		966.36	966.37
Profit before Tax		21844.38	41351.07
Tax Expenses			
Tax for Earlier Periods		169.15	4182.80
Current Tax		3800.00	6650.00
Deferred Tax		8373.28	5495.98
Profit/(Loss) for the period		9501.95	25022.29
Earning per Equity Share of Rs.10/- per share			
Basic		Rs. 4.62	Rs. 12.36
Significant Accounting Policy and Notes on Accounts	24		

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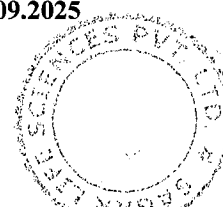
Place : Ankleshwar

Date : 10.09.2025

TRIPTI GOEL

Director

DIN: 07277378



SAGAR LIFE SCIENCES PRIVATE LIMITED
STANDALONE STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 31ST, MARCH, 2025

Particulars	Year Ended 31.03.2025	Year Ended 31.03.2024
	(Rs. In thousand)	(Rs. In thousand)
<u>A. CASH FLOW FROM OPERATING ACTIVITIES</u>		
Net profit before taxes	21844.38	41351.07
Adjusted for :		
Non Cash/Non-Operating Income/Expenses :		
Depreciation and amortisation expenses	21246.57	13808.39
Finance Costs	26735.76	27169.00
Loss on Sale of Fixed Assets	61.25	0.00
Income considered separately :		
Share of Profit from Partnership Firm	140.04	(3263.00)
Interest Income	(797.91)	(624.23)
Operating Profit before Working capital Changes	69230.09	78441.23
Adjustments for :		
Increase / (Decrease) in Trade Payables	230693.71	(29639.88)
Increase / (Decrease) in Other Current Liabilities and Provisions	(11171.32)	65015.85
Increase / (Decrease) in Short Term Provisions	1134.90	292.34
(Increase) / Decrease in Security Deposits	(3882.44)	(2800.42)
(Increase) / Decrease in Inventories	(82477.37)	(37288.23)
(Increase) / Decrease in Trade Receivables	(182608.17)	2562.09
(Increase) / Decrease in Short term Loan and Advances	(14311.29)	(8906.91)
(Increase) / Decrease in Other Current Assets	(7546.56)	(5031.73)
Cash (used in)/ generated from Operations	(938.45)	62644.36
Less: Income Tax Paid	5210.61	3983.86
Net Cash (used in) / generated from Operating Activities (A)	(6149.06)	58660.50
<u>B. CASH FLOW FROM INVESTING ACTIVITIES</u>		
Purchases of Fixed Assets	(98125.97)	(115910.66)
Increase in Capital WIP	(83712.95)	(78600.55)
Increase in Investment	0.00	(1485.00)
Proceeds from Share of Profit (G P Chemicals)		
Sale of Fixed Assets	361.00	16.50
Interest Income	797.91	624.23
Net Cash (used in) / generated from Investing Activities (B)	(180680.01)	(195355.47)
<u>C. CASH FLOW FROM FINANCING ACTIVITIES</u>		
Proceeds from Issue of Share Capital	320.28	1394.16
Proceeds from Share Premium	42180.88	183610.87
Proceeds/(Repayment) from Long Term Borrowing	84318.07	21836.82
Proceeds/(Repayment) from Short Term Borrowing	62504.46	(16630.48)
Proceeds/(Repayment) from Unsecured Loan	26982.12	(23845.46)
Finance Costs	(26735.76)	(27169.00)
Net Cash (used in) / generated from Financing Activities (C)	189570.05	139196.91
Net Increase/ (Decrease) in Cash & Cash Equivalents (A+B+C)	2740.98	2501.93
Add: Cash and Cash Equivalents at the beginning of the Year	7150.50	4648.57
Cash and Cash Equivalents at the end of the Year	9891.48	7150.50

Significant Accounting Policies and notes on Accounts

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For AGRAWAL S LAL & CO.

Chartered Accountants

Firm Reg No. 064026C

ASHISH AGRAWAL

Partner

M. No. 420019

Place : ALWAR

Date : 10.09.2025

UDIN : 25420019BMSBSY2954

For SAGAR LIFE SCIENCES
PRIVATE LIMITED

Rajeev Goel
RAJEEV GOEL
Director

DIN:01811748

Place : Ankleshwar

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Tripti Goel
TRIPTI GOEL
Director

DIN: 07277378

