

"सत्य माता दी"

AIMIL PHARMACEUTICALS (INDIA) LIMITED

2994/4, STREET NO-17, RANJEET NAGAR, NEW DELHI - 110008

CIN - U24231DL1984PLC019461

BALANCE SHEET AS AT 31st March, 2023



(In Lakhs, unless otherwise stated)


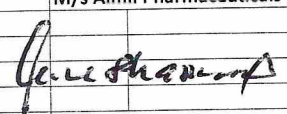
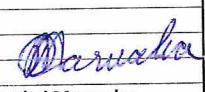
PARTICULARS	SCH.	AS AT	
		31.03.2023	31.03.2022
<b>I EQUITY AND LIABILITIES</b>			
<b>1 SHAREHOLDER'S FUNDS</b>			
(a) Share Capital	3	1170.56	1220.56
(b) Reserves and Surplus	4	2899.73	2415.15
(c) Money received against share warrants		-	-
<b>2 SHARE APPLICATION MONEY PENDING ALLOTMENT</b>		-	-
<b>3 NON CURRENT LIABILITIES</b>			
(a) Long-Term Borrowings	5	257.62	348.47
(b) Deferred Tax Liabilities (Net)	6	150.45	93.05
(c) Other Long Term Liabilities	7	6167.64	5413.43
(d) Long Term Provisions		-	-
<b>4 CURRENT LIABILITIES</b>			
(a) Short-Term Borrowings	8	8368.80	5561.00
(b) Trade Payables			
- (A) total outstanding dues of micro enterprises and small enterprises		61.63	57.63
- (B) total outstanding dues of creditors other than micro enterprises and small enterprises	9	4382.17	3507.18
(c) Other Current Liabilities	10	1308.09	1030.51
(d) Short Term Provisions	11	1800.39	1356.98
<b>TOTAL Rs...</b>		<b>26567.07</b>	<b>21003.95</b>
<b>II ASSETS</b>			
<b>1 PROPERTY, PLANT &amp; EQUIPMENTS AND INTANGIBLE ASSETS</b>			
(a) Property, Plant & Equipments :			
(i) Tangible Assets	12	2430.56	2592.59
(ii) Intangible Assets		3.56	2.20
(iii) Capital work in Progress	12	541.57	308.89
(iv) Intangible Assets under development		-	-
(b) Non Current Investments		-	-
(c) Deferred Tax Assets (Net)		-	-
(d) Long-Term Loans and Advances	13	1492.73	1506.43
(e) Other Non-Current Assets		-	-
<b>2 CURRENT ASSETS</b>			
(a) Current Investments		-	-
(b) Inventories	14	5479.69	4518.94
(c) Trade Receivables	15	16095.43	11657.28
(d) Cash and Cash Equivalents	16	27.90	74.43
(e) Short-Term Loans and Advances	17	495.63	343.19
(f) Other Current Assets		-	-
<b>TOTAL Rs...</b>		<b>26567.07</b>	<b>21003.95</b>
<b>SIGNIFICANT ACCOUNTING POLICIES</b>	1		
<b>NOTES TO ACCOUNTS</b>	2-24		
<b>ACCOMPANYING NOTES ARE INTEGRAL PART OF FINANCIAL STATEMENTS</b>			
As Per Our Report of Even Date Attached		For and on behalf of the Board	
For Ambani & Associates LLP		M/s Aimil Pharmaceuticals (India) Limited	
Chartered Accountants			
FRN - 016923N			
Hitesh Ambani		Kanwal Kumar Sharma	Pankaj Marwaha
Designated Partner		(Managing Director)	(Director - Marketing)
(MN-506267)		DIN - 00526387	DIN - 00526342
		B-34, Surya Enclave, New	1313, Sector-19 B,
		Multan Nagar, Delhi-56	Chandigarh-160019
Place: New Delhi			
Date: 25th September 2023			
UDIN: 23506267BGUSJS4573			



AIMIL PHARMACEUTICALS (INDIA) LIMITED  
2994/4, STREET NO-17, RANJEET NAGAR, NEW DELHI - 110008  
CIN - U24231DL1984PLC019461

PROFIT AND LOSS ACCOUNT FOR THE PERIOD 1st APRIL 2022 TO 31st MARCH 2023

(In Lakhs, unless otherwise stated)

PARTICULARS		SCH.	YEAR ENDED 31.03.2023	YEAR ENDED 31.03.2022
<b>INCOME</b>				
I	Revenue from operations	18	48007.05	44705.68
II	Other income	19	57.90	53.54
III.	<b>Total Income</b>		48064.95	44759.22
<b>IV. EXPENDITURE</b>				
	Cost of Materials Consumed	20	8929.34	9309.48
	Purchases of Stock -in-Trade		3542.47	1424.10
	Changes in Inventories of Finished Goods and Stock-in-Process	21	-466.76	-635.68
	Employee Benefits Expense	22	14388.92	11581.55
	Finance Costs	23	1456.27	1175.22
	Depreciation	12	355.37	354.15
	Other Expenses	24	19079.13	20916.67
	<b>Total Expenses</b>		47284.72	44125.49
V.	Profit Before Extra-ordinary Items & Tax		780.22	633.73
VI.	Exceptional Items		-	-
VII.	<b>Profit Before extraordinary items and tax ( V - VI )</b>		780.22	633.73
VIII.	Extraordinary Items		-	-
IX.	<b>Profit before Tax ( VII-VIII)</b>		780.22	633.73
X	<b>Tax Expenses</b>			
	(1) Current Tax		222.00	233.59
	(2) Deferred tax		57.40	45.12
	<b>Total Tax Expenses</b>		279.40	278.71
XI	<b>Profit (Loss) for the period from continuing operations (VII-VIII)</b>		500.82	355.02
XII	Profit/(loss) from discontinuing operations		-	-
XIII	Tax expense of discontinuing operations		-	-
XIV	<b>Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)</b>		-	-
XV	<b>Profit (Loss) for the period (XI + XIV)</b>		500.82	355.02
XVI	Earnings per equity share: (In Rs.)			
	(1) Basic		61.26	43.42
	(2) Diluted			
	<b>SIGNIFICANT ACCOUNTING POLICIES</b>	1		
	<b>NOTES TO ACCOUNTS</b>	2-24		
	<b>ACCOMPANYING NOTES ARE INTEGRAL PART OF FINANCIAL STATEMENTS</b>			
As Per Our Report of Even Date Attached		For and on behalf of the Board		
Ambani & Associates LLP		M/s Aimil Pharmaceuticals (India) Limited		
Chartered Accountants				
FRN - 016923N				
				
Hitesh Ambani		Kanwal Kumar Sharma	Pankaj Marwaha	
Designated Partner		(Managing Director)	(Director - Marketing)	
(MN-506267)		DIN - 00526387	DIN - 00526342	
		B-34, Surya Enclave, New	1313, Sector-19 B,	
		Multan Nagar, Delhi-56	Chandigarh-160019	
Place: New Delhi				
Date: 25th September 2023				
UDIN: 23506267BGUSJS4573				





**AIMIL PHARMACEUTICALS (INDIA) LIMITED**

SCHEDULE - 3 : SHARE CAPITAL	As at March 2023		As at March 2022	
	Number	Amount in Rs.	Number	Amount in Rs.
<b>(a) Authorised</b>				
500000 preference shares of Rs. 100/- each	5,00,000	500.00	5,00,000	500.00
950000 Equity Shares of Rs.100/- each	9,50,000	950.00	9,50,000	950.00
<b>(b) Issued</b>				
3,53,000 preference shares of Rs. 100/- each (31.03.22: 4,03,000 Shares)	3,53,000	353.00	4,03,000	403.00
8,17,560 Equity Shares of Rs.100/- each (31.03.22: 8,17,560 Shares)	8,17,560	817.56	8,17,560	817.56
<b>Subscribed &amp; Paid up</b>				
3,53,000 preference shares of Rs. 100/- each (31.03.22: 4,03,000 Shares)	3,53,000	353.00	4,03,000	403.00
8,17,560 Equity Shares of Rs.100/- each (31.03.22: 8,17,560 Shares)	8,17,560	817.56	8,17,560	817.56
<b>Total</b>	<b>11,70,560</b>	<b>1170.56</b>	<b>12,20,560</b>	<b>1220.56</b>
<b>b) Reconciliation of shares outstanding at the beginning and at end of the year</b>				
<b>Particulars</b>	As at March 2023		As at March 2022	
	Equity Shares	Preference Shares	Equity Shares	Preference Shares
	Number	Number	Number	Number
Shares outstanding at the beginning of the year	8,17,560	4,03,000	8,17,560	4,33,000
Shares Issued during the year	-	-	-	-
Shares redemption during the year	-	50,000	-	30,000
Shares outstanding at the end of the year	8,17,560	3,53,000	8,17,560	4,03,000
<b>c) Rights, preferences and restrictions attached to shares</b>				
<b>Particulars</b>	<b>Number</b>			
<b>Equity shares:-</b>	<b>8,17,560</b>			
-with voting rights	<b>8,17,560</b>			
-with differential voting rights				
i) as to dividend	NIL			
ii) as to voting	NIL			
iii) otherwise	NIL			
<b>Preference shares:-</b>				
-preferential rights as to				
i) fixed amount of dividend	NIL			
ii) fixed rate of dividend	NIL			
iii) repayment of capital on winding up	NIL			
- Catagorization				
i) cumulative preference shares	3,53,000			
ii) Non-cumulative preference shares	NIL			
iii) Redeemable preference shares	NIL			
iv) Convertible preference shares	NIL			
v) Non-convertible preference shares	NIL			
vi) other preference shares	NIL			

*For & on behalf of*

*D. Anocha*



d) Company is not a subsidiary or holding of any company. So, Details of Shares held by the holding company, the ultimate holding company, their subsidiaries and associates is not applicable.					
e) (i) The details of shareholding holding more than 5% of aggregate shares in company (Equity Shares)					
Name of Shareholder	As at March 2023		As at March 2022		
	No. of Shares held	% of Holding	No. of Shares held	% of Holding	
Kanwal Kumar Sharma	1,95,915	23.96	1,95,915	23.96	
Manjula Sharma	1,66,185	20.33	1,66,185	20.33	
Aimil Marketing Services Pvt. Ltd.	2,94,860	36.07	2,94,860	36.07	
e) (ii) The details of shareholding holding more than 5% of aggregate shares in company (Preference Shares)					
Name of Shareholder	As at March 2023		As at March 2022		
	No. of Shares held	% of Holding	No. of Shares held	% of Holding	
Anil Panthi	2,00,000	56.66	2,00,000	49.63	
R.P. Chhabra	75,000	21.25	75,000	18.61	
Shyam Sunder Chhabra	-	-	25,000	6.20	
Vimal Chhabra	-	-	25,000	6.20	
f) (i) The details of shares in company held by promoter (Equity Shares)					
Name of promoter	As at March 2023		As at March 2022		
	No. of Shares held	% of Holding	No. of Shares held	% of Holding	
Kanwal Kumar Sharma	1,95,915	23.96	1,95,915	23.96	
Manjula Sharma	1,69,185	20.69	1,69,185	20.69	
Pankaj Marwaha	22,850	2.79	22,850	2.79	
Suresh Kumar Jinal	20,150	2.46	20,150	2.46	
Priya Marwaha	2,250	0.28	2,250	0.28	
Savita Arora	5,000	0.61	5,000	0.61	
Nirika Kohli	8,900	1.09	8,900	1.09	
Ikshat Sharma	47,035	5.75	47,035	5.75	
Kanwal Kumar Sharma (H.U.F)	3,550	0.43	3,550	0.43	
Aimil Marketing Services Pvt. Ltd.	2,94,860	36.07	2,94,860	36.07	
Sanchit Sharma	38,475	4.71	38,475	4.71	
Pooja Sharma	4,400	0.54	4,400	0.54	
Sugandha Marwaha	990	0.12	990	0.12	
Prince Joshi	4,000	0.49	4,000	0.49	
f) (ii) The details of shares in company held by promoter (Preference Shares)					
Name of promoter	As at March 2023		As at March 2022		
	No. of Shares held	% of Holding	No. of Shares held	% of Holding	
Rajesh Pandey	19,000	5.38	19,000	4.71	
P.Vasanta	5,500	1.56	5,500	1.36	
Suresh Jain	15,000	4.25	15,000	3.72	
Anil Panthi	2,00,000	56.66	2,00,000	49.63	
Shyam Sunder Chhabra	-	-	25,000	6.20	
Vimal Chhabra	-	-	25,000	6.20	
R.P Chhabra	75,000	21.25	75,000	18.61	
Seema Chhabra	6,500	1.84	6,500	1.61	
Asha Gupta	17,500	4.96	17,500	4.34	
Anil Arora	5,000	1.42	5,000	1.24	
S.P Srivastava	1,000	0.28	1,000	0.25	
Rashmi Srivastava	1,000	0.28	1,000	0.25	
Hasan Nawab	1,000	0.28	1,000	0.25	
Sanjay Bhatnagar	6,500	1.84	6,500	1.61	

*Jee Arora*

*Marwaha*







**AIMIL PHARMACEUTICALS (INDIA) LIMITED**

Particulars	AS AT 31.03.2023	AS AT 31.03.2022
<b>SCHEDULE - 4 : RESERVES AND SURPLUS</b>		
<b>Securities Premium Account</b>		
Opening Balance	64.80	64.80
Add : Securities premium credited on Share issue	-	-
Less : Premium Utilised for various reasons		
Premium on Redemption of Debentures	-	-
For Issuing Bonus Shares	-	-
Closing Balance	64.80	64.80
<b>Capital Redemption Reserve</b>		
Opening Balance	97.00	67.00
(+) Current Year Transfer	50.00	30.00
(-) Written Back in Current Year	-	-
Closing Balance	147.00	97.00
<b>Other Reserves (Specify the nature and purpose of each reserve)</b>		
<b>General Reserve</b>		
Opening Balance	5.17	5.17
(+) Current Year Transfer	-	-
(-) Written Back in Current Year	-	-
Closing Balance	5.17	5.17
<b>Surplus</b>		
Opening balance	2248.18	1923.15
(+) Net Profit/(Net Loss) For the current year	500.82	355.02
(+) Transfer from Reserves	-	-
(-) Proposed Dividends	16.24	-
(-) Transfer to Capital Redemption Reserves	50.00	30.00
Closing Balance	2682.76	2248.18
<b>Total</b>	<b>2899.73</b>	<b>2415.15</b>
<b>SCHEDULE - 5 : LONG TERM BORROWINGS</b>		
<b>Secured</b>		
<b>(a) Bonds/debentures</b>		
<b>(b) Term loans</b>		
- From Banks (Term Loan) (Secured against Plant & Machinery of company and personal guarantee of Directors)	186.28	267.45
- From Banks (Vehicles Loan) (Secured against hypothentication of Vehicles)	71.34	81.02
<b>Total</b>	<b>257.62</b>	<b>348.47</b>
<b>SCHEDULE - 6 : DEFERRED TAX LIABILITIES</b>		
Deferred Tax Liabilities	150.45	93.05
<b>Total</b>	<b>150.45</b>	<b>93.05</b>
<b>SCHEDULE - 7 OTHER LONG TERM LIABILITIES</b>		
<b>Unsecured</b>		
Security Deposits	6167.64	5413.43
<b>Total</b>	<b>6167.64</b>	<b>5413.43</b>



*For & on behalf of*

*Charuaha*



**AIMIL PHARMACEUTICALS (INDIA) LIMITED**

Particulars	AS AT 31.03.2023	AS AT 31.03.2022
<b>SCHEDULE - 8 : SHORT - TERM BORROWINGS</b>		
<b>Secured</b>		
<b>(a) Loans repayable on demand</b>		
From banks Cash credits Loan (Secured against Hypothecation of stocks, Debtors, including Govt. Bills, equitable mortgage on immovable properties, plant & machinery of existing unit and personal guarantee of Directors, rate of interest charged is 12%)	6898.73	4041.55
From banks (Guaranteed Emergency Credit Line (GECL-Covid -19)) ( Secured by Govt., Rate of interest charged is 8%.)	1374.03	1375.70
(a) Current maturities of long-term debt		
i) Secured Loans		
- From Banks (Term Loan)	62.88	97.15
- From Banks (Vehicles Loan)	33.17	46.60
<b>Total</b>	<b>8368.80</b>	<b>5561.00</b>
<b>SCHEDULE - 10 : OTHER CURRENT LIABILITIES</b>		
Proposed Dividend	16.24	-
Other Current Liabilities	1291.85	1030.51
<b>Total</b>	<b>1308.09</b>	<b>1030.51</b>
<b>SCHEDULE - 11 : SHORT - TERM PROVISIONS</b>		
<b>(a) Provision for employee benefits</b>		
Salary & Reimbursements	1233.84	960.67
Contribution to ESI/PF	113.35	106.90
<b>(b) Income Tax Provision</b>		
	453.20	289.40
<b>Total</b>	<b>1800.39</b>	<b>1356.98</b>
<b>SCHEDULE - 13 : OTHER NON-CURRENT ASSETS</b>		
<b>Security Deposits</b>		
Secured, considered good	-	-
Unsecured, considered good	1475.08	1475.29
Bank deposits with more than 12 months maturity	17.64	31.14
<b>Total</b>	<b>1492.73</b>	<b>1506.43</b>

*For u Sharma*

*Debnaha*







**AIMIL PHARMACEUTICALS (INDIA) LIMITED**

2994/4, STREET NO-17, RANJEET NAGAR, NEW DELHI - 110008

CIN - U24231DL1984PLC019461

**Notes Annexed to & forming part of Balance Sheet for the year ended 31st March, 2023**

**Note : 9 Trade Payables**

Particulars	Year Ended 31.3.2023				Year Ended 31.3.2022					
	Outstanding for following periods from due date of payment				Outstanding for following periods from due date of payment					
	Less than 1 year	1-2years	2-3years	More than 3 years	Total	Less than 1 year	1-2years	2-3years	More than 3 years	Total
i MSME	50.56	8.54	1.50	1.02	61.63	32.57	15.65	7.57	1.84	57.63
ii Others	4376.12	2.05	2.55	1.45	4382.17	3494.13	5.21	5.42	2.42	3507.18
iii Disputed dues – MSME	-	-	-	-	-	-	-	-	-	-
iv Disputed dues – Others	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>4426.67</b>	<b>10.60</b>	<b>4.05</b>	<b>2.48</b>	<b>4443.80</b>	<b>3526.70</b>	<b>20.86</b>	<b>12.99</b>	<b>4.26</b>	<b>3564.81</b>

\* Details of trade payables are based on the information available with the company regarding the status of suppliers as defined under the Micro, Small & Medium Enterprises Development Act' 2006. The amount due to MSME for the period ended 31.03.2023 is Nil ( Previous Year Nil). No interest in terms of Section 16 of MSMED Act'2006 or otherwise has either been paid or payable or accrued & remaining unpaid as at 31st March'2023. There are no amounts payable to SSI units.

**Note : 15 Trade Receivables**

Particulars	Year Ended 31.3.2023				Year Ended 31.3.2022							
	Outstanding for following periods from due date of payment				Outstanding for following periods from due date of payment							
	Less than 6 month	6 month – 1 year	1-2years	2-3years	More than 3 years	Total	Less than 6 month	6 month – 1 year	1-2years	2-3years	More than 3 years	Total
i Undisputed Trade receivables – considered good	15733.90	353.34	4.78	2.15	1.25	16095.43	11299.07	222.19	76.55	52.49	6.99	11657.28
ii Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-	-	-	-	-	-	-
iii Disputed Trade Receivables – considered good	-	-	-	-	-	-	-	-	-	-	-	-
iv Disputed Trade Receivables – considered doubtful	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>15733.90</b>	<b>353.34</b>	<b>4.78</b>	<b>2.15</b>	<b>1.25</b>	<b>16095.43</b>	<b>11299.07</b>	<b>222.19</b>	<b>76.55</b>	<b>52.49</b>	<b>6.99</b>	<b>11657.28</b>



*Pradeep Mishra*

*Pradeep*



**AIMIL PHARMACEUTICALS (INDIA) LIMITED**

**SCHEDULE 12 : SCHEDULE OF FIXED ASSETS AND DEPRECIATION THEREON FOR THE PERIOD FROM 01 April, 2022 to 31 Mar. 2023**

	GROSS BLOCK			DEPRECIATION			NET BLOCK				
	As At 01.04.2022	Additions	Sale Adjustment	As At 31.03.2023	Upto 31.03.2022	Additional	For the Year Current	Sale Adjustment	Upto 31.03.2023	As At 31.03.2023	As At 31.03.2022
A. Land	84,07,000	0	0	84,07,000	0	0	0	0	0	84,07,000	84,07,000
B. Building	25,25,71,899	46,25,317	0	25,71,97,215	12,04,49,211	0	1,28,76,253	0	13,30,25,465	12,41,71,751	13,24,22,687
C. Plant & Machinery	28,62,32,192	59,27,593	0	29,21,59,785	19,79,10,322	0	1,37,54,085	0	21,16,64,407	8,04,95,378	8,83,21,870
D. Computers	2,16,20,530	15,03,132	0	2,31,23,662	1,92,78,922	0	14,78,014	0	2,07,56,936	23,66,726	23,41,608
E. Vehicles	5,79,62,817	47,21,538	4,91,920	6,21,92,435	4,69,63,838	0	24,63,917	4,67,324	4,89,60,432	1,32,32,003	1,09,98,979
F. Furniture & Fixtures	2,67,23,106	5,11,418	0	2,72,34,524	1,95,76,189	0	18,64,083	0	2,14,40,272	57,94,252	71,46,917
G. Office Equipment	1,87,13,207	15,70,887	0	2,02,84,094	1,58,11,036	0	12,86,348	0	1,70,97,384	31,86,709	29,02,171
H. Electric equipment	7,39,565	0	0	7,39,565	7,13,648	0	0	0	7,13,648	25,917	25,917
I. Cable Wires	1,21,81,502	4,99,432	0	1,26,80,934	59,33,487	0	16,39,234	0	75,72,720	51,08,214	62,48,016
J. Software	6,98,000	0	0	6,98,000	2,54,986	0	1,74,865	0	4,29,851	2,68,149	4,43,014
<b>TOTAL (A)</b>	<b>68,58,49,819</b>	<b>1,93,59,316</b>	<b>4,91,920</b>	<b>70,47,17,214</b>	<b>42,65,91,639</b>	<b>0</b>	<b>3,55,36,799</b>	<b>4,67,324</b>	<b>46,16,61,115</b>	<b>24,30,56,099</b>	<b>25,92,58,179</b>
Capital Work in Progress	3,08,89,335	2,32,67,585	0	5,41,56,920	0	0	0	0	0	5,41,56,920	3,08,89,335
<b>TOTAL (B)</b>	<b>3,08,89,335</b>	<b>2,32,67,585</b>	<b>0</b>	<b>5,41,56,920</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,41,56,920</b>	<b>3,08,89,335</b>
<b>TOTAL (A+B)</b>	<b>71,67,39,154</b>	<b>4,26,26,901</b>	<b>4,91,920</b>	<b>75,88,74,134</b>	<b>42,65,91,639</b>	<b>0</b>	<b>3,55,36,799</b>	<b>4,67,324</b>	<b>46,16,61,115</b>	<b>29,72,13,019</b>	<b>29,01,47,514</b>
Previous Year	65,11,60,949	7,73,13,761	1,17,35,557	71,67,39,154	39,97,44,086	0	3,54,15,041	85,67,898	42,65,91,228	29,01,47,925	25,14,16,864



*for the amount*

*D. Srinivasan*





**AIMIL PHARMACEUTICALS (INDIA) LIMITED - HO**

**SCHEDULE 12 : SCHEDULE OF FIXED ASSETS AND DEPRECIATION THEREON FOR THE YEAR ENDED 31st March, 2023**

	GROSS BLOCK			DEPRECIATION			NET BLOCK				
	As At 31.03.2022	Additions	Sale Adjustment	As At 31.03.2023	Upto 31.03.2022	Additional	For the Year Current	Sale Adjustment	Upto 31.03.2023	As At 31.03.2023	As At 31.03.2022
A. Land	0			0							
B. Building	3,03,70,405	0		3,03,70,405	1,50,08,684		15,95,208		1,66,03,892	1,37,66,513	1,53,61,721
C. Plant & Machinery	2,52,21,955	4,50,746		2,56,72,701	1,89,99,983	0	9,01,860		1,99,01,843	57,70,857	62,21,972
D. Computers	2,01,84,197	13,49,078		2,15,33,275	1,80,79,805	0	12,64,845		1,93,44,650	21,88,626	21,04,393
E. Vehicles	5,79,62,817	47,21,538	4,91,920	6,21,92,435	4,69,63,838	0	24,63,917	4,67,324	4,89,60,432	1,32,32,003	1,09,98,979
F. Furniture & Fixtures	1,38,18,366	2,41,738		1,40,60,104	1,15,20,283	0	5,75,695		1,20,95,978	19,64,126	22,98,083
G. Office Equipment	1,81,15,617	15,70,887		1,96,86,503	1,55,31,021	0	11,46,340		1,66,77,361	30,09,143	25,84,596
H. Electric equipment	7,39,565	0		7,39,565	7,13,648	0	0		7,13,648	25,917	25,917
I. Cable Wires	36,53,555	0		36,53,555	35,32,538	0	0		35,32,538	1,21,017	1,21,017
J. Software	6,98,000	0		6,98,000	2,54,986	0	1,74,865		4,29,851	2,68,149	4,43,014
<b>TOTAL (A)</b>	<b>17,07,64,477</b>	<b>83,33,987</b>	<b>4,91,920</b>	<b>17,86,06,544</b>	<b>13,06,04,786</b>	<b>0</b>	<b>81,22,730</b>	<b>4,67,324</b>	<b>13,82,60,193</b>	<b>4,03,46,351</b>	<b>4,01,59,691</b>
Capital Work in Progress	2,66,93,404	2,32,67,585		4,99,60,989	0	0	0	0	0	4,99,60,989	2,66,93,404
<b>TOTAL (B)</b>	<b>2,66,93,404</b>	<b>2,32,67,585</b>	<b>0</b>	<b>4,99,60,989</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,99,60,989</b>	<b>2,66,93,404</b>
<b>TOTAL (A+B)</b>	<b>19,74,57,881</b>	<b>3,16,01,572</b>	<b>4,91,920</b>	<b>22,85,67,533</b>	<b>13,06,04,786</b>	<b>0</b>	<b>81,22,730</b>	<b>4,67,324</b>	<b>13,82,60,193</b>	<b>9,03,07,340</b>	<b>6,68,53,095</b>
Previous Year	17,29,43,528	3,37,49,910	92,35,557	19,74,57,881	13,07,77,402	0	83,94,871	85,67,898	13,06,04,375	6,68,53,506	4,21,66,126

*for the same*



*Damaika*



**AIMIL PHARMACEUTICALS (INDIA) LIMITED - NALAGARH**

**SCHEDULE 12 : SCHEDULE OF FIXED ASSETS AND DEPRECIATION THEREON FOR THE YEAR ENDED 31st March, 2023**

	GROSS BLOCK			DEPRECIATION			NET BLOCK				
	As At 31.03.2022	Additions	Sale Adjustment	As At 31.03.2023	Upto 31.03.2022	Additional	For the Year Current	Sale Adjustment	Upto 31.03.2023	As At 31.03.2023	As At 31.03.2022
A. Land	84,07,000			84,07,000	0	0	0	0	0	84,07,000	84,07,000
B. Building	22,22,01,494	46,25,317		22,68,26,810	10,51,40,527		1,12,81,045	0	11,64,21,572	11,04,05,238	11,70,60,967
C. Plant & Machinery	26,10,10,237	54,76,847		26,64,87,084	17,89,10,339		1,28,52,225	0	19,17,63,564	7,47,24,520	8,20,99,898
D. Computers	14,36,333	1,54,054		15,90,387	11,99,117		2,13,169	0	14,12,286	1,78,101	2,37,215
E. Vehicles	0	0		0	0		0	0	0	0	0
F. Furniture & Fixtures	1,29,04,740	2,69,680		1,31,74,420	80,55,907		12,88,388	0	93,44,294	38,30,126	48,48,834
G. Office Equipment	5,97,590	0		5,97,590	2,80,015		1,40,009	0	4,20,023	1,77,567	3,17,575
H. Electric equipment	0	0		0	0		0	0	0	0	0
I. Cable Wires	85,27,947	4,99,432		90,27,379	24,00,949		16,39,234	0	40,40,182	49,87,197	61,26,999
J. Software	0	0		0	0		0	0	0	0	0
<b>TOTAL (A)</b>	<b>51,50,85,341</b>	<b>1,10,25,329</b>	<b>0</b>	<b>52,61,10,670</b>	<b>29,59,86,854</b>	<b>0</b>	<b>2,74,14,068</b>	<b>0</b>	<b>32,34,00,922</b>	<b>20,27,09,748</b>	<b>21,90,98,488</b>
Capital Work in Progress	41,95,931			41,95,931	0		0	0	0	41,95,931	41,95,931
<b>TOTAL (B)</b>	<b>41,95,931</b>	<b>0</b>	<b>0</b>	<b>41,95,931</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>41,95,931</b>	<b>41,95,931</b>
<b>TOTAL (A+B)</b>	<b>51,92,81,272</b>	<b>1,10,25,329</b>	<b>0</b>	<b>53,03,06,601</b>	<b>29,59,86,854</b>	<b>0</b>	<b>2,74,14,068</b>	<b>0</b>	<b>32,34,00,922</b>	<b>20,69,05,679</b>	<b>22,32,94,419</b>
Previous Year	47,82,17,421	4,35,63,851	25,00,000	51,92,81,272	26,89,66,684	0	2,70,20,169	0	29,59,86,854	22,32,94,419	20,92,50,737

*Prashant*

*Danusha*





**AIMIL PHARMACEUTICALS (INDIA) LIMITED**

Particulars	AS AT	AS AT
	31.03.2023	31.03.2022
<b>SCHEDULE - 14 : INVENTORIES</b>		
(As verified and certified by the management )		
a. Raw Materials and components ( Valued at cost or net reliable value, whichever is less)	1434.85	1427.48
Goods-in transit		
b. Work-in-progress ( Valued at cost or net reliable value, whichever is less)	590.11	337.21
Goods-in transit		
c. Finished goods (Valued at cost or net reliable value, whichever is less)	2188.69	1820.26
Goods-in transit	216.24	117.90
g. Others (Specify nature)		
Packing Material (Valued at cost or net reliable value, whichever is less)	1049.80	816.09
Goods-in transit		
	<b>5479.69</b>	<b>4518.94</b>
<b>SCHEDULE - 16 : CASH AND CASH EQUIVALENTS</b>		
i)Cash & Cash Equivalents:		
a. Balances with banks	14.18	58.27
b. Cheques, drafts on hand	-	-
c. Cash on hand	13.72	16.16
d. Others (Please specify)		
Bank deposits with less than 12 months maturity	-	-
	<b>27.90</b>	<b>74.43</b>
<b>SCHEDULE - 17 : SHORT - TERM LOANS AND ADVANCES</b>		
<b>Others Short-Term Loans and Advances*</b>		
*(The Short-Term Loans and Advances are Unsecured, considered good)	495.63	343.19
	<b>495.63</b>	<b>343.19</b>

*G. V. Sharma*

*Omaha*



**AIMIL PHARMACEUTICALS (INDIA) LIMITED**

	AS AT 31.03.2023	AS AT 31.03.2022
<b>SCHEDULE - 18 : REVENUE FROM OPERATIONS</b>		
Domestic Sales	46092.63	43137.56
Export sales	1914.43	1568.11
	<b>48007.05</b>	<b>44705.68</b>
<b>SCHEDULE - 19 : OTHER INCOME</b>		
Interest Income	5.56	.51
Miscellaneous Income	52.34	53.03
	<b>57.90</b>	<b>53.54</b>
<b>SCHEDULE - 20 : COST OF MATERIALS CONSUMED</b>		
<u>Raw Material Consumed</u>		
Opening Stock	1764.69	1034.12
Add : Purchases during the year	6275.39	6708.95
Less : Closing Stock	2024.96	1764.69
Less : Expenses incurred on R & D	180.45	179.35
Raw Material Consumed	<b>5834.66</b>	<b>5799.03</b>
<u>Packing Material Consumed</u>		
Opening Stock	816.09	825.99
Add : Purchases during the year	3328.38	3500.55
Less : Closing Stock	1049.80	816.09
Packing Material Consumed	<b>3094.68</b>	<b>3510.45</b>
Total Rs...	<b>8929.34</b>	<b>9309.48</b>
<b>SCHEDULE - 21 : Changes in Inventories of Finished Goods and WIP</b>		
<u>Opening Stock</u>		
Finished Stock	1820.26	1163.48
Goods in Transit	117.90	139.00
	<b>1938.16</b>	<b>1302.48</b>
<u>Closing Stock</u>		
Finished Stock	2188.69	1820.26
Goods in Transit	216.24	117.90
	<b>2404.93</b>	<b>1938.16</b>
Total Rs...	<b>-466.76</b>	<b>-635.68</b>

*for Sharma*

*Devalia*







**AIMIL PHARMACEUTICALS (INDIA) LIMITED**

	AS AT 31.03.2023	AS AT 31.03.2022
<b>SCHEDULE - 22 : EMPLOYEE BENEFITS EXPENSE</b>		
(a) Salaries and incentives	13671.41	10867.61
(b) Contributions to -		
(i) Provident fund		
(ii) Superannuation scheme		
(iii) ESI	461.84	435.33
(c) Gratuity fund contributions	71.44	65.95
(d) Social security and other benefit plans	-	-
(e) expense on Employee Stock Option Scheme (ESOP) and Employee Stock Purchase Plan (ESPP),	-	-
(f) Staff welfare expenses	184.22	212.67
	<b>14388.92</b>	<b>11581.55</b>
<b>SCHEDULE - 23 : FINANCE COST</b>		
Interest Expenses	1456.27	1175.22
Other Borrowing Costs	-	-
Applicable net gain/loss on foreign currency transactions and translation	-	-
	<b>1456.27</b>	<b>1175.22</b>
<b>SCHEDULE - 24 : OTHER EXPENSES</b>		
Rent, Rates & Taxes	529.14	432.19
Fine & Penalty	177.32	46.00
Postage, Telegram & Telephones	76.62	63.77
Printing & Stationery	45.89	38.94
Conference Expenses	191.80	136.56
Electricity & water Expenses	47.90	42.62
Conveyance	42.42	55.29
Charity & Donation	5.52	.66
Bank Charges	37.37	31.90
Insurance Charges	25.32	21.42
Fees & Subscription	6.98	12.88
Legal & Professional Expenses	202.00	112.70
General Expenses	21.56	24.67
Diwali Expenses	24.41	11.46
Office Repair & Maintenance	96.62	72.89
Vehicle Running & Maintenance	50.82	49.19
Payment to Auditors - Audit Fees	16.00	16.00
- Other Expenses	5.25	5.25
Security Service Charges	44.44	37.15
Travelling Expenses	166.43	150.06
Books & Periodicals	.45	.75
Additional Sales Tax Paid	14.41	2.38
Royalty	73.86	66.80
Advertisement & Publicity	60.75	87.82
Octroi , Freight & Cartage Outward	906.60	1095.46
Expiry & Breakages	592.12	770.25
Sales Promotion & Selling Expenses	13793.64	15831.85
C & F Commission & Expenses	524.39	360.53
Freight & Cartage	175.99	145.87
Power & Fuel	661.30	637.12
Repair & Maintenance - Machinery	78.71	62.76
- Buildings	60.76	33.72
- Others	9.06	7.68
Other Manufacturing Expenses	127.45	162.54
Expenses incurred on R & D	185.84	289.55
	<b>19079.13</b>	<b>20916.67</b>



*for Sharma*

*Devalka*

**AIMIL PHARMACEUTICALS (INDIA) LIMITED**

2994/4, STREET NO-17, RANJEET NAGAR, NEW DELHI - 110008

CIN - U24231DL1994PLC019461

**CASH FLOW STATEMENT AS AT 31st MARCH, 2023**

(In Lakhs, unless otherwise stated)

Particulars	Amounts in (Rs.)	
	2022-23	2021-22
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Income/(Loss) before tax and extraordinary items	780.22	633.73
Adjusted for:		
Depreciation	355.37	354.15
Other Income - Interest Income	-5.56	-51
Provision for Income Tax	-222.00	-233.59
	<b>908.03</b>	<b>753.78</b>
<b>Operating Profit/(Loss) before working capital changes Adjusted for:</b>		
(Increase)/ Decrease Accounts Receivable	-4438.15	-1360.36
(Increase)/ Decrease Inventories	-960.75	-1356.35
(Increase)/ Decrease in Loans & Advances	-152.44	-41
Increase/ (Decrease) Short-Term Borrowings	2807.81	1035.48
Increase/ (Decrease) Trade Payables	878.99	250.17
Increase/ (Decrease) in Current Liabilities	277.58	-1.44
Increase/ (Decrease) in Provisions	443.41	157.69
<b>CASH GENERATED FROM OPERATIONS</b>	<b>-1143.55</b>	<b>-1275.21</b>
<b>NET CASH OUTFLOW FROM OPERATING ACTIVITIES</b>	<b>-235.52</b>	<b>-521.43</b>
<b>B. CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of Fixed Assets	-427.39	-773.65
Sale of Fixed Assets	-	31.68
Proceeds from Other Non-Current Assets	13.71	150.21
Other Income - Interest Income	5.56	.51
<b>NET CASH FLOWS FROM INVESTING ACTIVITIES</b>	<b>-408.12</b>	<b>-591.25</b>
<b>C. CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Decrease in Long Term in Borrowings	-90.85	1177.69
Redemption of Preference shares	-50.00	-30.00
Increase in Other Long Term Liabilities	754.21	-
Dividend declared	-16.24	-
<b>NET CASH FROM FINANCING ACTIVITIES</b>	<b>597.12</b>	<b>1147.69</b>
Net (Decrease) Increase in Cash & Cash Equivalents (A+B+C)	-46.52	35.00
Cash and cash Equivalents at the beginning of the year	74.43	39.42
Cash and Cash Equivalents at the end of the year	<b>27.90</b>	<b>74.43</b>

SIGNIFICANT ACCOUNTING POLICIES

1

NOTES TO ACCOUNTS

2-24

ACCOMPANYING NOTES ARE INTEGRAL PART OF FINANCIAL STATEMENTS

As Per Our Report of Even Date Attached

For M/s Ambani & Associates LLP

Chartered Accountants

FRN - 016923N

M/s. Ambani  
Designated Partner  
(MN-506267)



Place: New Delhi

Date: 25th September 2023

UDIN: 23506267BGUSIS4573

For and on behalf of the Board

M/s Aimil Pharmaceuticals (India) Limited

  
Kanwal Kumar Sharma  
(Managing Director)

DIN - 00526387  
B-34, Surya Enclave, New  
Multan Nagar, Delhi-56

  
Pankaj Marwaha  
(Director - Marketing)

DIN - 00526342  
1313, Sector-19 B,  
Chandigarh-160019



## Schedule 1: Significant Accounting Policies

(Annexure to and forming part of the Balance Sheet as on 31.03.2023 and Profit & Loss Account for the year ended on that date)

### 1.01 Basis of preparation

The accounts have been prepared on historical cost convention as a going concern on accrual basis, in accordance with the requirements of the Companies Act, 2013 and in accordance with the accounting principles generally accepted in India, and comply with the accounting standards notified under the Companies (Accounting Standards) Rules, 2006 (as amended), to the extent applicable. Accounting policies have been consistently applied and 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, such changes are suitably incorporated. The management evaluates all recently issued or revised accounting standards on an ongoing basis.

### 1.02 Presentation and disclosure of financial statements

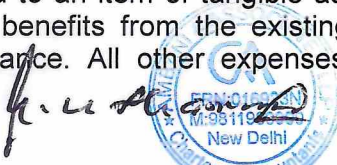
The presentation and disclosure of the financial statements have been made in accordance with the revised Schedule III to the Companies Act, 2013. Schedule III of Companies Act, 2013 came into force with effect from the 1st April, 2014 vide Notification S.O.902(E), dated 26th March 2014 and subsequently amended vide Notification G.S.R. 679(E), dated 4th September 2015, vide Notification G.S.R. 404(E), dated 6th April 2016 and vide Notification G.S.R. 1022(E), dated 11th October, 2018 and very recently vide Notification G.S.R. 207(E), dated 24th March, 2021. The adoption of revised schedule III does not impact recognition and measurement principles followed for preparation of financial statements. However, it has significant impact on presentation and disclosures made in the financial statements. The Company has also reclassified the previous year figures in accordance with the requirements applicable in the current year.

### 1.03 Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles in India requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

### 1.04 Fixed Assets

- a) Tangible assets are stated at their original cost of acquisition including taxes, duties, freight, and other incidental expenses related to acquisition and installation of the concerned assets less accumulated depreciation and impairment losses, if any. Interest and other borrowing costs during construction period to finance qualifying fixed assets are capitalized.
- b) Subsequent expenditure related to an item of tangible asset is added to its book value only if it increases the future benefits from the existing asset beyond its previously assessed standard of performance. All other expenses on existing tangible assets,



*Demulka*

including day to day repair and maintenance expenditure are charged to the statement of profit and loss for the period during which such expenses are incurred.

- c) Preoperative expenditure and trial run expenditure accumulated as capital work in progress is allocated on the basis of prime cost of fixed assets in the year of commencement of commercial production.
- d) Intangible assets are recognized if it is probable that the future economic benefits that are attributable to the asset will flow to the Company and cost of the assets can be measured reliably.

#### 1.05 Depreciation

- a) Depreciation has been provided on Written down value method at the rates and in the manner as prescribed in Schedule II of the Companies Act, 2013 which approximate the useful life of the assets estimated by the management. The residual values and useful life of assets are reviewed and adjusted, if appropriate, at each balance sheet date. Depreciation on fixed assets added/disposed off during the year is provided on pro-rata basis. Depreciation on assets for a value not exceeding Rs.5000 acquired during the year is provided at the rate of 100%.
- b) The cost and the accumulated depreciation on fixed assets sold or otherwise disposed off are removed from the stated values and resulting gain and losses are recognized in profit and loss account.

#### 1.06 Inventories

- a) Raw materials, components, stores and spares are valued at lower of cost and net realizable value. However, materials and other items 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. Cost of raw materials, components and stores and spares is determined on a moving weighted average basis.
- b) Work-in-progress and finished goods are valued at lower of cost and net realizable value. Cost includes direct materials and labour and a proportion of manufacturing overheads based on normal operating capacity. Cost of finished goods includes excise duty and is determined on a weighted average basis.
- c) The stocks of scrap materials have been taken at net realisable value.

#### 1.07 Retirement Benefits

Contributions to defined contribution scheme such as provident fund etc. are charged to profit & loss account as incurred. The company also provides for retirement /Post Retirement benefits in form of gratuity, pensions and medical. Such benefits are recognized as an expense as and when incurred.

#### 1.08 Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the group and the revenue can be reliably measured. Revenue from sales are recognized when significant risks and rewards of ownership of the goods have passed to the buyer which coincides with delivery and are recorded net of returns. Sales are exclusive of sales tax, value added tax, & Goods and Service Tax. Sales do not include inter-divisional/Branch transfers.



*[Handwritten signature]*

*[Handwritten signature]*



## 1.09 Earnings per Share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders 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 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. The number of shares and dilutive shares are adjusted by issue of bonus shares, if any.

## 1.10 Taxes on Income

Tax expense for the year comprises of current tax and deferred tax.

- a) Current tax is determined on the amount of tax payable in respect of taxable income for the period, using the applicable tax rates and tax laws in accordance with the provisions of Income Tax Act 1961.
- b) Deferred tax is recognized, subject to consideration of prudence, on timing differences, being difference between taxable and accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is accounted for using the tax rates and laws that have been enacted or substantively enacted as on the Balance Sheet date. Deferred tax assets are recognized only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. At each reporting date, the group re-assesses unrecognized deferred tax assets. It recognizes unrecognized deferred tax asset to the extent that it has become reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which such deferred tax assets can be realized.

## 1.11 Impairment of assets

The group assesses at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an assets or cash-generating unit's (CGU) net selling price and its value in use. The recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. Where the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining net selling price, recent market transactions are taken into account, if available. If no such transactions can be identified, an appropriate valuation model is used. Impairment losses of continuing operations, including impairment on inventories, are recognized in the statement of profit and loss. After impairment, depreciation is provided on the revised carrying amount of the asset over its remaining useful life.

## 1.12 Borrowing costs

Borrowing cost includes interest and other costs incurred in connection with the arrangement of borrowings and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost. Borrowing costs directly attributable to the acquisition, construction or production of an



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asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. All other borrowing costs are expensed in the period they occur.

### 1.13 Foreign Currency Transaction

Foreign Currency Transaction are recorded in the reporting currency by applying to the foreign currency amount, the exchange rate between the reporting currency and the foreign currency at the date of transaction. Foreign currency monetary items are retranslated using the exchange rate prevailing on the reporting date. Exchange differences arising on the settlement of the monetary items or on reporting such monetary items of the company at the rate different from those at which they were initially recorded during the year or reported in previous year financial statements are recognized as income or expense in the year in which they arise.

### 1.14 Provisions and Contingent Liabilities

#### Provisions

A provision is recognized when the group has a present obligation as a result of past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

#### Contingent Liabilities

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the group or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The company does not recognize a contingent liability.

1.15 Accounting policies not specifically referred to otherwise are in consonance with generally accepted accounting policies.





**Schedule 2: Notes to Accounts**

(Annexure to and forming part of the balance sheet as on 31.03.2023 and Profit & Loss Account for the year ended on that date)

**2.1 Cash and cash equivalents****(Figures are in lakhs)**

Cash and cash equivalents comprise cash at bank and in hand and short-term investments with an original maturity of three months or less.

**2.2 Deferred Tax Liability**

	<b>Amount Rs.</b>
W.D.V As per Companies Act, 2013	2972.13
W.D.V As Per Income Tax Act, 1961	2393.47
Difference	578.66
Deferred Tax Liabilities as on 31.03.2023	150.45
Deferred Tax Liabilities as on 31.03.2022	93.05
Provision to be made for FY 2022-23	57.40

**2.3 Auditor's Remuneration consists of followings:**

	<b><u>2022-23</u></b>	<b><u>2021-22</u></b>
Audit Fees	15.00	15.00
Tax Audit Fees	1.00	1.00
Other Matters	3.50	3.50
Other Expenses	<u>1.75</u>	<u>1.75</u>
<b>TOTAL</b>	<b>21.25</b>	<b>21.25</b>

**2.4 Particulars of Remuneration Paid to Directors**

	<b><u>2022-23</u></b>	<b><u>2021-22</u></b>
Managing Director	36.00	36.00
Other Directors	<u>107.97</u>	<u>107.97</u>
<b>TOTAL</b>	<b>143.97</b>	<b>143.97</b>

**2.5** The Earning Per Share (EPS) comes to Rs. 61.26 per share (Previous year Rs. 43.42 per share on 8,17,560 Equity Shares) on 8,17,560 Equity Shares on annual basis.

**2.6** The outstanding balances as at 31st March, 2023 in respect of Sundry Creditors, Trade Receivables and Bank Balances are subject to confirmation and reconciliation.

**2.7** In the opinion of the board all Current Assets, Loans & Advances are approximately of the value stated if realized in the ordinary course of the business.



*for the Board*

*Devalia*

## 2.8 Additional Regulatory Information

### i) Ratio Analysis:

S.No.	Ratio Type	Numerator	Denominator	Ratio as at	Numerator	Denominator
				31.03.2023		
1	Current Ratio	Total current assets	Total current liabilities	1.39	22098.65	15921.08
2	Debt-Equity Ratio	Debt	Shareholder's fund	2.12	8626.42	4070.29
3	Debt Service Coverage Ratio	Net profit after tax + Interest+Deprecuiation	Current maturity of long term debt	-	-	-
4	Return on Equity Ratio	Net Profit after tax for the year	Shareholder's fund	0.12	500.82	4070.29
5	Inventory Turnover Ratio	Revenue from operations	Average inventory	9.60	48007.05	4999.32
6	Trade Receivables Turnover Ratio	Revenue from operations	Average trade receivables	3.46	48007.05	13876.35
7	Trade Payables Turnover Ratio	Purchases	Average trade payables	3.28	13146.24	4004.30
8	Net Capital Turnover Ratio	Revenue from operations	Shareholder's fund	11.79	48007.05	4070.29
9	Net Profit Ratio	Profit for the year	Revenue from operations	1.63	780.22	48007.05
10	Return on Capital Employed	Profit before tax and finance cost	Shareholder's fund	0.55	2236.49	4070.29
11	Return on Investment	-	-	-	-	-

- ii) The Company does not have any immovable property for which title deeds are not held in the name of the company.
- iii) The Company has not done any revaluation of Property, Plant & Equipment during the year.
- iv) The Company has not provided any loans or advances to promoters, directors, KMPs and the related parties during the year.
- v) The Company does not hold any Benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder.
- vi) The Company has not availed borrowings from banks or financial institutions on the basis of Security of current assets.
- vii) The Company has not been declared a wilful defaulter by any bank or financial institutions or other lender during the financial year.
- viii) The Company does not have transactions with companies struck off under section 248 of the Companies Act 2013 or section 560 of Companies Act 1956.



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- ix) The Company does not have any charges or satisfaction which is yet to be registered with the Registrar of Companies (ROC) beyond the statutory period.
- x) The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities(intermediaries), with the understanding that the intermediary shall;
- i. Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries), or
  - ii. Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- xi) The Company has not received any funds from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall;
- i. Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate beneficiaries), or
  - ii. Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- xii) The Company does not have any transactions which are not shown in the books of accounts that has been surrendered as income during any tax assessment.
- xiii) The Company has not traded or invested in crypto currency or virtual currency during the financial year.
- xiv) The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Companies Act 2013 read with Companies (Restrictions on number of layers) Rules, 2017.
- xv) The Company has not entered into any scheme of arrangements prescribed under section 230 to 237 of Companies Act, 2013.
- 2.9 In accordance with provisions of Accounting Standard - 28 issued by the ICAI on impairment of assets, the company has carried out an impairment test in respect of major assets. On the basis of such exercise, the company has determined that for the year ended 31st March 2023, no provision of impairment loss is required.

2.10 **Foreign Currency Transactions**

Particulars	31-Mar-23	31-Mar-22
(i) Earning in Foreign Currency	1056.06	393.08610
(ii) Expenditure in foreign Currency		
(a) CIF Value of import		
Machinery & Equipment	-	-
Stores & Spares	-	-
Other Consumables	-	-
(b) Expenses (Purchases)	15.84	15.04471
Expenses ( Other than Purchases)	335.19	



*G. R. Sharma*

*Dumala*

2.11 **Segment Reporting** - The company operates in two geographical segment in terms of AS-17.

(Rs. in Crores)

Particulars	SEGMENT-NARAINA	SEGMENT-NALAGARH	TOTAL
REVENUE	128.68	351.39	480.07
PROFIT	0.35	7.45	7.80
ASSETS	9.03	20.69	29.72

2.12 **Retirement Benefits:** Provision for Provident Fund and ESI has been made by the company.

2.13 Previous year figures were regrouped or rearranged wherever necessary.

**M/s Ambani & Associates LLP**  
Chartered Accountants  
FRN-016923N

For and on behalf of the Board  
M/s Aimil Pharmaceuticals (India) Limited

  
(Hitesh Ambani)  
M.No.- 506267  
Designated Partner



  
Kanwal Kumar Sharma  
(Managing Director)

  
Pankaj Marwaha  
(Director - Marketing)

Place: New Delhi  
Date: 25th September 2023  
UDIN: 23506267BGUSJS4573



**Annexure 'A' to Notes to Accounts**

Accounting Standard (AS-18) – “Related Party Disclosure” (Current Year)		
S.N.	Description Of Related Party	Name of Related Party
1	Key Management Personnel	a. Mr. K. K. Sharma - Managing Director b. Mr. Pankaj Marwaha - Director Marketing c. Mrs. Manjula Sharma - Director d. Mr. Satya Prakash Srivastava - Director e. Mr. Ikshit Sharma - Director
2	Relatives of Key Management Personnel	a. Mr. Sanchit Sharma - Son of Managing Director b. Mrs. Pooja Sharma - Wife of Mr. Ikshit Sharma c. Mrs. Sugandha Marwaha - Wife of Mr. Sanchit Sharma d. Mrs. Priya Marwaha - Wife of Mr. Pankaj Marwaha e. Mrs. Nitika Kohli - Daughter of MD Sir f. Mrs. Rashmi Srivastava - Wife of Director g. Mrs Pragya Chadha - Daughter in Law of Director h. Mr. Kartik Marwaha - Son of Director
3	Related Concerns	a. M/s Aimil Ayuthveda India Ltd – Common Director b. M/s Aimil Marketing Services Pvt Ltd. – Common Director c. M/s Aimil Healthcare & Research Centre – Prop.Ship firm of Daughter of Managing Director d. M/s Herbalify Global - Proprietorship firm of Director e. M/s Shree Ashtvinayak Enterprises- Proprietorship firm of Director f. M/s Jai Maa Vaishno Trading Co. - Proprietorship firm of Son of Director



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**Transactions with related party: -**

**(Figures are in lakhs)**

Name of Related Party	Nature of Payment	Amount of Payment (FY 22-23)
Mr. K. K. Sharma	Director's Remuneration	36.00
Mr. Pankaj Marwaha	Director's Remuneration	24.00
Mrs. Manjula Sharma	Director's Remuneration	36.00
Dr. Ikshit Sharma	Director's Remuneration	36.00
Mr. S. P. Srivastava	Director's Remuneration	11.97
Mr. Sanchit Sharma	Salary	36.00
Mrs. Pooja Sharma	Salary	36.00
Mrs. Sugandha Marwaha	Salary	36.00
Mrs. Priya Marwaha	Salary	9.61
Mrs. Nitika Kohli	Salary	36.00
Mrs. Rashmi Srivastava	Salary	12.66
Mr. Kartik Marwaha	Salary	24.00
Mrs. Pragya Chadha	Salary	15.00
Mr. K. K. Sharma	Rent Paid	162.00
Mrs. Manjula Sharma	Rent Paid	90.00
Mr. K. K. Sharma	Consultancy Fees Paid	24.00
M/s Aimil Ayuthveda India Ltd	Sales	750.05
/s Aimil Ayuthveda India Ltd	Purchases	117.85
M/s Aimil Healthcare & Research Centre	Sales	434.54
M/s Aimil Healthcare & Research Centre	Purchases	35.58
M/s Aimil Healthcare & Research Centre	Rent Received	4.96
M/s Herbalify Global	Sales	528.94
M/s Herbalify Global	Purchases	66.80
M/s Hierbalify Global	Rent Received	2.11
M/s Shree Ashtvinayak Enterprises	Sales	504.93
M/s Shree Ashtvinayak Enterprises	Purchases	166.47
M/s Shree Ashtvinayak Enterprises	Rent Received	3.54
M/s Jai Maa Vaishno Trading Co.	Sales	1973.75
M/s Jai Maa Vaishno Trading Co.	Purchases	710.22

\* Transactions reported with related parties are inclusive of GST.



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