

SATNAM MEDICAL AGENCIES PRIVATE LIMITED

1704 PVT SHOP NO. 1 F/F BHAGIRATHI PALACE CHANDANI CHOWK DELHI-110006

CIN No. U24232DL2013PTC250040

NOTICE OF ANNUAL GENERAL MEETING

Notice is hereby given that the 9th Annual General Meeting of the Members of Satnam Medical Agencies Private Limited will be held at the Registered Office of the Company at 1704, Pvt Shop No.-1, F/F Bhagirathi Palace, Chandni Chowk, New Delhi-110006 on Tuesday, 30th day of November, 2021 at 11:30 A.M. to transact the following business:-

ORDINARY BUSINESS

1. Adoption of Financial Statements:-

To receive, consider and adopt:

- a) The Audited standalone Financial statements of the Company for the year ended 31st March, 2021 including Audited Balance Sheet as at 31st March, 2021 and the Statement of the Profit & Loss for the year ended on that date together with the Reports of the Board of Directors and Auditors thereon, and ,
- b) To ratify the appointment of M/s ARUN PRAKASH PANJRATH & ASSOCIATES., Chartered Accountants, New Delhi, as Statutory Auditors of the Company and to fix their remuneration ,and in this regard to consider and if thought fit, to pass with or without modification(s), the following resolution as an Ordinary Resolution:

"RESOLVED THAT pursuant to the provisions of Section 139 of the Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014, (including any statutory modification(s) or re-enactment thereof) and pursuant to the recommendations of the Board of Directors, appointment of M/s ARUN PRAKASH PANJRATH & ASSOCIATES., Chartered Accountants, as the Statutory Auditor of the Company, is be and hereby ratified to hold office from conclusion of this meeting till the conclusion of the next Annual General Meeting on a remuneration to be fixed by the Board of Directors of the Company,

1. Any Other matter with the permission of the chair.

For and on Behalf of
SATNAM MEDICAL AGENCIES PRIVATE LIMITED



NITIN JAIN

Director

DIN: 05276862

November, 8th, 2021
New Delhi

NOTES:

1. A member entitled to attend and vote at the meeting is entitled to appoint a proxy to attend and vote instead of himself and the proxy need not be a member of the company.
2. Proxies, in order to be effective, should be duly completed, stamped and signed and must be deposited at the registered office of the Company not less than 48 hours before the commencement of the meeting.
3. Pursuant to provisions of section 105 of the Companies Act, 2013, read with the applicable rules thereon, a person can act as a proxy on behalf of members not exceeding fifty and holding in the aggregate not more than ten percent of the total Share Capital of the Company carrying voting rights, may appoint a single person as proxy, who shall not act as a proxy for any other member.
4. Corporate members intending to send their authorized representatives to attend the meeting are requested to send to the company a certified copy of the Board resolution authorizing their representative to attend and vote on their behalf at the meeting

**For and on Behalf of
SATNAM MEDICAL AGENCIES PRIVATE LIMITED**



**NITIN JAIN
Director
DIN: 05276862**

**November, 8th, 2021
New Delhi**

SATNAM MEDICAL AGENCIES PRIVATE LIMITED

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CIN No. U24232DL2013PTC250040

DIRECTORS REPORT

To The Members Satnam Medical Agencies Private Limited
1704, PVT SHOP NO. 1 F/F BHAGIRATHI PALACE CHANDNI CHOWK NEW DELHI-110006.

Your Directors have pleasure in presenting herewith their 9th Director Report on the business and operation of the Company together with the Audited Statements of Accounts of the Company for the year ended on 31st March, 2021.

1. **FINANCIAL SUMMARY OF THE COMPANY:-** The company's financial performance during the year 2020-21 as compared to previous year 2019-20 is summarised below:-

PARTICULARS	FY 2020- 2021	FY 2019-2020
Income for the year	1,53,65,178.00	22,16,26,198.00
Other Income	48,391.00	1,98,012.00
	1,46,33,459.00	22,07,15,621.00
Expenditure for the year excluding Depreciation and Amortization Expenditure	7,80,110.00	11,08,589.00
Profit or Loss before Depreciation and Amortization Expenditure	4,93,732.00	4,84,999.00
Less: Depreciation and Amortization Expenses	2,86,378.00	6,23,590.00
Profit or Loss after Depreciation and Amortization Expenses but before Tax	89,584.00	1,49,469.00
Less: Current Tax	(15,124.00)	12,672.00
Add/(Less):-Deferred Tax	2,11,918.00	4,61,449.00
Profit or Loss After Tax		

FINANCIAL HIGHLIGHTS:- During year under review company has done less business but we are hopeful of generating more revenue during next year.

2. **DIVIDEND:-**
In view of the future growth opportunities, your Directors do not recommend any dividend during the year under review and have retained the profit for the purpose of expansion.
3. **RESERVES:-**
The Company has not declared any dividend and retained all the profits and share premium was transferred under the head Reserve and Surplus.
4. **BRIEF DESCRIPTION OF THE COMPANY'S PERFORMANCE DURING THE YEAR:-**
Our Company, following all the necessary applicable ethical considerations and best sustainability business model under the current legal framework of the country, is leading strategically thus continuously growing its business operations as desired. All its functions are holistically benefitting all the involved stakeholders without jeopardizing the interests of one at the cost of other. The company's operations are running to achieve the desirable economic ends with all the socially acceptable means. This is very much in consonance with the current business needs of the company and operational efficiency along with future growth.
5. **CHANGE IN THE NATURE OF BUSINESS, IF ANY:-**
There was no change in the Nature of the Business during the period under review and the company continues to do the business activity as per previous year business strategy.
6. **MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY WHICH HAVE OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR OF THE COMPANY TO WHICH THE FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT:-**
No Material changes and commitments affecting the financial position of the Company occurred between the ends of the Financial Years to which this Financial Statements relate on the date of this report.

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7. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE:-

There Were No Significant and Material Orders passed by the regulators Or Courts or Tribunals Impacting the Going Concern Status And Company's Operations In Future Details In Respect Of Adequacy of Internal Financial Controls with Reference to the Financial Statements.

8. DETAILS OF SUBSIDIARY/JOINT VENTURES/ASSOCIATE COMPANIES:-

The Company has one wholly owned Subsidiary Company IBERIA SKINBRANDS LIMITED with 100% shareholding. The same has been disclosed in AOC-1.

9. DEPOSITS:-

The Company has neither accepted nor renewed any Deposits during the year under review.

10. STATUTORY AUDITORS:-

M/s ARUN PRAKASH PANJATH AND ASSOCIATES, Chartered Accountant, New Delhi were appointed as statutory Auditors of the company for a period of 5 years. In terms of the first proviso of Section 139 of the Companies Act, 2013, the appointment of the auditor shall be placed for ratification at every Annual General Meeting. Accordingly, the appointment of M/s ARUN PRAKASH PANJATH AND ASSOCIATES, Chartered Accountant, New Delhi as statutory Auditors of the Company, is placed for ratification by the shareholders. In this regard, the Company has received a certificate to the effect that their Re-appointment if made would fulfill the criteria and the provisions of section 139 and 141 of the Companies Act, 2013 read with Companies (Audit and Auditors) Rules, 2014.

11. AUDITORS' REPORT:-

There are no qualifications or adverse remarks in the Statutory Auditors' Report which require any explanation from the Board of Directors.

12. AUDIT COMMITTEE:-

As per Section 177 of the Companies Act, 2013 and Rule 6 and 7 of Companies (Meetings of Board and its Powers) Rules, 2014 constitution of Audit Committee is not applicable to our Company.

13. SHARE CAPITAL:-

Share capital as on 31/03/2021 was 10,37,500/- and share premium amount received on issue of share capital was 65,62,500/-

14. DECLARATION OF INDEPENDENT DIRECTORS:-

The provisions of Section 149 pertaining to the Appointment of Independent Directors do not apply to our Company

15. REPORT ON CORPORATE GOVERNANCE: Not Applicable

16. COST AUDIT: Not Applicable

17. SECRETARIAL AUDIT REPORT: Not Applicable

18. INTERNAL AUDIT & CONTROLS: Not Applicable

19. EXTRACT OF THE ANNUAL RETURN:-

The extract of the annual return in Form No: MGT-9 shall form part of the Board's report. (Annexure A)

20. CORPORATE SOCIAL RESPONSIBILITY INITIATIVES: Not Applicable

21. PARTICULARS REGARDING CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION:-

Pursuant to section 134 of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014. Information as per section 134 of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014 are not applicable on company.

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22. FOREIGN EXCHANGE EARNINGS / OUTGO:-

The information pertaining to Foreign Exchange Earnings and outgo as required under Section 134(3) (m) of the Companies Act, 2013 read with Rule 8(3) of the Companies (Accounts) Rules, 2014 is furnished hereunder:

- The Foreign Exchange earned during the year is Rs. Nil
- The Foreign Exchange outgo during the year is Rs. Nil

23. DIRECTORS:-

Details of directorship as on 31.03.2021

S.No	Name	Designation
1.	PRAVEEN JAIN	Director
2.	NITIN JAIN	Director

24. NUMBER OF MEETINGS OF THE BOARD OF DIRECTORS:-

A calendar of Meetings is prepared and circulated in advance to the Directors. During the year 5(Five) Board Meeting were held ended **March 31, 2021**.

The intervening gap between the Meetings was within the period prescribed under the Companies Act, 2013. All the board meetings were attended by both the directors.

25. ESTABLISHMENT OF VIGIL MECHANISM (section 177 (10)):- Not Applicable

26. NOMINATION AND REMUNERATION COMMITTEE (Section 178 (1) & (3)):- Not Applicable

27. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186:-

Details of Loans, Guarantees and Investments covered under the provisions of Section 186 of the Companies Act, 2013 are given in the notes to the Financial Statements.

28. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES UNDER SECTION 188:-

During the year, the Company has entered into transactions with related parties as defined under Section 2(76) of the Companies Act, 2013 which were in the ordinary course of business and on arm's length basis and in accordance with the provisions of the Companies Act, 2013, and there were no transactions with related parties which qualify as material transactions. The details of the related party transactions as required under Accounting Standard -18 are set out in Notes to the financial statements forming part of this Financial Statements. The Disclosure required in Form AOC-2 pursuant to Section 134 (3)(h) read with Rule 8(2) of the Companies (Accounts) Rules, 2014 is enclosed.

29. DIRECTORS RESPONSIBILITY STATEMENT:-

The Directors' Responsibility Statement referred to in clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013, shall state that—

- In the preparation of the annual accounts for financial year ended **31st March, 2021**, the applicable accounting standards have been followed and there is no material departures from the same;
- The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give true and fair view of the state of affairs of the Company at the end of the financial year and of the profit of the Company for that year;
- The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- The Directors have prepared the annual accounts for the financial year ended **31st March, 2021** on a going concern basis.

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- e) The directors, in the case of a listed company, had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.
- f) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such system were adequate and operating effectively.

30. THE DETAILS IN RESPECT OF INTERNAL FINANCIAL CONTROL SYSTEM

The Company has in place adequate internal financial controls with reference to financial statements. During the year under review, such controls were tested and no reportable material weaknesses in the design or operation were observed.

31. BUSINESS RESPONSIBILITY REPORTING:- Not applicable

32. DISCLOSURES UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2013

The Company is committed to provide a safe and conducive work environment to its employees. During the year under review, no case of sexual harassment was reported.

33. INVESTOR EDUCATION PROTECTION FUND:- - There were no amount which is required to be transferred under IEPF.

34. ACKNOWLEDGMENT:-

Your Directors place on record their sincere thanks to the Banks, Central and State Governments for their continuous support and contribution to the company. The Directors also express their gratitude to the Shareholders for the confidence reposed in the Management of the Company.

FOR AND ON BEHALF OF
SATNAM MEDICAL AGENCIES PRIVATE LIMITED



Nitin Jain
Director
DIN: 05276862

November 8th, 2021
New Delhi

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Annexure -A

Form No. MGT - 9

Extract of Annual Return as on the Financial Year ended on 31st March, 2021 (Pursuant to Section 92 (3) of the Companies Act, 2013 and Rule 12 (1) of the Companies (Management and Administration) Rules, 2014

I. REGISTRATION & OTHER DETAILS:

1.	CIN	U2423DL2013PTC250040
2.	Registration Date	30/03/2013
3.	Name of the Company	SATNAM MEDICAL AGENCIES PRIVATE LIMITED
4.	Category/Sub-category of the Company	Company limited by shares/ Indian Non-Government Company
5.	Address of the Registered office & contact details	Prop No. 1704, PVT SHOP NO. 1, F/F BHAGIRATH PALACE, CHANDNI CHOWK, DELHI-110006
6.	Whether listed company	NO
7.	Name, Address & contact details of the Registrar & Transfer Agent, if any.	N.A.

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY (All the business activities contributing 10 % or more of the total turnover of the company shall be stated)

S. No.	Name and Description of main products / services	NIC Code of the Product/service	% to total turnover of the company
1	Pharmaceutical products	99612730	100%

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES

Sr. No.	Name and address of the Company	CIN/GLN/Registration No.	Holding/ Subsidiary /Associate	% of Shares held
1.	IBERIA SKIN BRANDS LIMITED (UK)	11213638	Subsidiary	100

IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)

i) Category-Wise Share Holding

Category of Shareholders	No. of Shares held at the beginning of the year	No. of Shares held at the end of the year	%Change during the year

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	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
(1) Indian									
Individual/ HUF	-	103750	103750	-	-	103750	103750	-	100%
Central Government	-	-	-	-	-	-	-	-	-
State Government	-	-	-	-	-	-	-	-	-
Bodies Corporate	-	-	-	-	-	-	-	-	-
Banks / FI	-	-	-	-	-	-	-	-	-
Any other	-	-	-	-	-	-	-	-	-
Sub Total (A)(1)	-	103750	103750	-	-	103750	103750	-	100%
(2) Foreign	-	-	-	-	-	-	-	-	-
NRI	-	-	-	-	-	-	-	-	-
Other Individual	-	-	-	-	-	-	-	-	-
Bodies Corporate	-	-	-	-	-	-	-	-	-
Banks	-	-	-	-	-	-	-	-	-
Any other	-	-	-	-	-	-	-	-	-
Sub Total (A) (2)	-	-	-	-	-	-	-	-	-
Total shareholding	-	103750	103750	-	-	103750	103750	-	100%

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for GDRs & ADRs									
GRAND TOTAL (A+B+C)	-	93750	-	-	-	-	93750	-	90.36%

ii) Shareholding of Promoters:

S. No.	Shareholder's Name	Shareholding at the beginning of the year			Shareholding at the end of the year			
		No. of Shares	% of total Shares of the Co.	% of Shares Pledged/ encumbered to total shares	No. of Shares	% of total Shares of the Co.	% of Shares Pledged / encumbered to total shares	
1.	PRAVEEN JAIN	2400	2.31%	2.31%	2400	2.31%	2.31%	N.A.
2.	RISHAB JAIN	2400	2.31%	2.31%	2400	2.31%	2.31%	N.A.
3.	NITIN JAIN	5200	5.02%	5.02%	5200	5.02%	5.02%	N.A.

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iii) Change in Promoters' Shareholding: -N.A.

Sr. No.		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the Co.	No. of shares	% of total shares of the company
	At the beginning of the year	-	-	-	-
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus/ sweat Equity etc.)	-	-	-	-
	At the End of the Year	-	-	-	-

iv) Shareholding Pattern of top Ten Shareholders (other than Directors, Promoters and Holders of GDRs and ADRs: - N.A.

Sr. No.	Name of the Shareholder SHIVANI JAIN	Shareholding at the beginning of the Year		Cumulative Shareholding during the Year	
		No. of Shares	% of total Shares of the Company	No. of Shares	% of total Shares of the Company
	For Each of the Top 10 Shareholders				
	At the beginning of the year	93750	90.36%	93750	90.36%
	Date wise Increase / Decrease in Shareholding during the Year specifying the reasons for increase / decrease (e.g. allotment/transfer/bonus/Sweat Equity etc.)	-	-	-	-
	At the End of the year (or on the date of separation, if separated during the year)	-	-	-	-

v) Shareholding of Directors and Key Managerial Personnel:-

Sr. No.		Shareholding at the beginning of the year	Cumulative Shareholding during the year
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	For Each of the Directors and KMP	No. of Shares	% of total Shares of the Company	No. of Shares	% of total Shares of the Company
1.	PRAVEEN JAIN				
	At the beginning of the year	2400	2.31	2400	2.31
	Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus/ sweat equity etc)	-	-	-	-
	At the End of the year	2400	2.31	2400	2.31
2.	RISHAB JAIN				
	At the beginning of the year	2400	2.31	2400	2.31
	Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus/ sweat equity etc)	-	-	-	-
	At the End of the year	2400	2.31	2400	2.31
3.	NITIN JAIN				
	At the beginning of the year	5200	5.02	5200	5.02
	Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus/ sweat equity etc)	-	-	-	-
	At the End of the year	5200	5.02	5200	5.02
4.	SHIVANI JAIN				
	At the beginning of the year	93750	90.36	93750	90.36
	Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus/ sweat equity etc)	-	-	-	-
	At the End of the year	93750	90.36	93750	90.36

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V. INDEBTEDNESS

Indebtedness of the Company including Interest outstanding/accrued but not due for Payment

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i. Principal Amount	8,76,055.00	2,67,000.00	NIL	11,43,055.00
ii. Int. due but not paid				
iii. Interest accrued but not due				
Total (i + ii + iii)	8,76,055.00	2,67,000.00	NIL	11,43,055.00
Change in Indebtedness during the Financial Year				
. Addition			NIL	
. Reduction	(2,35,217.00)	(2,67,000.00)		(5,02,217.00)
Net Change	(2,35,217.00)	(2,67,000.00)	NIL	(5,02,217.00)
Indebtedness at the end of the financial year				
i. Principal Amount	6,40,838.00	-	NIL	6,40,838.00
ii. Int. due but not paid				
iii. Interest accrued but not due				
Total (i + ii + iii)	6,40,838.00	-	NIL	6,40,838.00

V. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

(A). Remuneration to Managing Director, Whole-time Directors and/or Manager:-

Sr. No.	Particulars of Remuneration	Name of MD/WTM/ Manager*	Total Amount
		Praveen Jain	12,00,000.00
1.	Gross salary		
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	12,00,000.00	12,00,000.00
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961		
	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961		
2.	Stock Option	-	-
3.	Sweat Equity	-	-
4.	Commission – as % of profit - other, specify	-	-

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5.	Other, please specify	-	-	-	-
	Total (A)	12,00,000.00			12,00,000.00
	Ceiling as per the Act	N.A on Private Limited Companies			

* Remuneration paid to Executive Directors as there is No MD and WTD in the Company

B. Remuneration to other Directors:-

Sr. No.	Particulars of Remuneration	Name of Director		Total Amount
1.	1. Independent Directors			
	• Fee for attending Board Committee Meetings • Commission • Others, please specify	-	-	-
	Total (1)	-	-	-
2.	2. Other Non-Executive Directors			
	• Fee for attending Board Committee Meetings • Commission • Others, please specify [Remuneration]	-	-	-
	Total (2)			
	Total (B)=(1+2)			
	Overall Ceiling as per the Act	N.A.	N.A.	N.A.

C. Remuneration to key managerial personnel other than MD/Manager/WTD:-

Details are as follows:-

Sr. No.	Particulars of Remuneration	Name of MD/WTD/ Manager			Total Amount
1.	Gross salary				
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	-	-	-	-
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	-	-	-	-
	(c) Profits in lieu of salary under Section 17(3) Income-tax Act, 1961	-	-	-	-
2.	Stock Option	-	-	-	-

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3.	Sweat Equity	-	-	-	-
4.	Commission -- as % of profit - other, specify	-	-	-	-
5.	Other, Variable pay	-	-	-	-
	Total				

VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES: -

Type	Section of the Companies Act, 1956	Brief Description	Details of penalty / punishment/Compounding fees Imposed	Authority (RD/NCLT Court/CLB)	Appeal made, if any (give details)
A. COMPANY					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-
B. MANAGING DIRECTOR					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-
C. DIRECTOR					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-
D. COMPANY SECRETARY					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-

FOR AND ON BEHALF OF
SATNAM MEDICAL AGENCIES PRIVATE LIMITED


Nitin Jain
Director
DIN: 05276862

November 8th, 2021
New Delhi

FORM NO. AOC 1

As on 31 March 2021

(Pursuant to the first provision to the sub-section 3 of Section 129, read with Rules 5 of Companies (Accounts) Rules, 2014)

Salient Features of Financial Statement of Subsidiary/ Associates/ Joint venture as per companies Act, 2013

As on 31/03/2021

PART A	SUBSIDIARIES	SI NO.	NAME OF THE SUBSIDIARY	REPORTING CURRENCY	SHARE CAPITAL	RESERVE & SURPLUS	TOTAL ASSETS	TOTAL LIABILITIES	TURNOVER/ TOTAL INCOME	PROFIT BEFORE TAXATION	PROVISION FOR TAXATION	PROFIT AFTER TAXATION	PROPOSED DIVIDEND	% OF SHAREHOLDING
1			IBERIA SKIN BRANDS LIMITED (UK)	INR	246.67	119.91	246.67	246.67	309.66	-121.15	0	0	0	100.00%

For ARUN PRAKASH PANJATH AND ASSOCIATES
CHARTERED ACCOUNTANTS
(Firm Registration No. 006963N)

ACA ARUNESH PANJATH
M.NO 559636

PRAVEEN JAIN
DIRECTOR

Date: 2nd December, 2022
NEW DELHI


NITIN JAIN
DIRECTOR

FORM NO. AOC.2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arms length transactions under third proviso Thereto

1. Details of contracts or arrangements or transactions not at arm's length basis

- (a) Name(s) of the related party and nature of relationship
- (b) Nature of contracts/arrangements/transactions
- (c) Duration of the contracts/arrangements/transactions
- (d) Salient terms of the contracts or arrangements or transactions including the value, if Any

- (e) Justification for entering into such contracts or arrangements or transactions
- (f) Date of approval by the Board
- (g) Amount paid as advances, if any:
- (h) Date on which the special resolution was passed in general meeting as required under first proviso to section 188

2. Details of material contracts or arrangement or transactions at arm's length basis

- (a) Name(s) of the related party and nature of relationship

(i) Praveen Kumar Jain: - Salary - 12,00,000/-

- (b) Nature of contracts/arrangements/transactions
- (c) Duration of the contracts/arrangements/transactions
- (d) Salient terms of the contracts or arrangements or transactions including the value, if any:
- (e) Date(s) of approval by the Board, if any:
- (f) Amount paid as advances, if any:

Form shall be signed by the persons who have signed the Board's report.

FOR AND ON BEHALF OF
SATNAM MEDICAL AGENCIES PRIVATE LIMITED



Nitin Jain
Director
DIN: 05276862
November 8th 2021

ARUN PRAKASH PANJRATH & ASSOCIATES

CHARTERED ACCOUNTANTS

ADD: - K-1/139, FIRST FLOOR, CHITTRANJAN PARK, NEW DELHI- 110019

TELEPHONE: - 011-42567105

EMAIL: - FCA@PANJRATH.COM, PANJRATH@PANJRATH.COM

Independent Auditors' Report

To The Members of **Satnam Medical Agencies Private Limited,**
1704, PVT Shop No-1, F/F Bhagirathi Palace Chandni Chowk,
New Delhi-110006

Report on the standalone Financial Statements

We have audited the accompanying standalone financial statements of **Satnam Medical Agencies Private Limited** ("the Company") which comprises the Balance Sheet as at **March 31, 2021**, the Statement of Profit and Loss for the year then ended and a summary of significant accounting policies and other explanatory information.

Management's responsibility for the Financial Statements

1. The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 and Accounting Standard 30. Financial Instruments: Recognition and managements issued by the institute of chartered accountants of India to the extent it does not contradict any other accounting standard refer to in Section 133 of The Act read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

2. Our responsibility is to express an opinion on these standalone financial statements based on our audit.
3. We have taken into account the provisions of the Act and the rules made there under include the accounting standards, the accounting and auditing standards and matters which are required to be included in the audit report.
4. We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act and other applicable authoritative pronouncement issued by the Institute of

Chartered Accountants of India. Those Standards and pronouncements require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

5. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.
6. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Opinion

7. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at **31st March, 2021**, and its profit for the year ended on that date.

Report on Other Legal and Regulatory requirements

8. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Companies Act, 2013(hereinafter referred to as the "Order"), and on the basis of such checks of books and records of the Company as we considered appropriate and according to the information and explanation given to us, we give in the Annexure A, a statement on the matters specified in paragraphs 3 and 4 of the Order.
9. As required by section 143(3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) The Balance Sheet, the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 and Accounting Standard 30, financial instruments: Recognitions and Measurement issued by the Institute of Chartered Accountants of India to the extent it does not contradict any other accounting standard referred to in Section 133 of the Act read with Rule 7 of Companies (Accounts) Rules 2014,

- e) On the basis of the written representations received from the directors as on **March 31, 2021** taken on record by the Board of Directors, none of the directors is disqualified as on **31st March, 2021** from being appointed as a director in terms of Section 164 (2) of the Act.
- f) With Respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in **Annexure B**.
- g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our knowledge and belief and according to the information and explanations given to us:
- The Company does not have any pending litigations which would impact its financial position;
 - The Company did not have any long term contracts including derivative contracts for which there were any material foreseeable losses ;
 - There is no requirement of transferring amounts to the Investor Education and Protection Fund by the Company, as the rules are not applicable to the company.

For Arun Prakash Panjrath And Associates
Chartered Accountants
F.R.N: 006963N

Aruneesh Panjrath

Aruneesh Panjrath
Partner
(Membership No. 559636)
November 8th, 2021
New Delhi



Annexure A To Independent Auditors' Report

Referred to in paragraph (9) of Independent Auditors' Report under the heading of "Report on Other Legal and Regulatory requirements" of our report of even date

(i)	(a)	The company has maintained proper records showing full particulars including quantitative details and situation, of fixed assets.		
	(b)	All the fixed assets of the Company have been physically verified by the Management according to a regular program, which, in our opinion, is reasonable having regard to the size of the company and the nature of its assets. No material discrepancies with respect to book records were noticed on such verification.		
(ii)	(a)	Physical verification of inventory (except material in transit) has been conducted by the management at reasonable intervals. In our opinion, the frequency of verification is reasonable.		
	(b)	The procedures of physical verification of inventory followed by the management are reasonable and adequate in relation to the size of the company and nature of its business.		
	(c)	The company is maintaining proper records of inventory. Discrepancies noticed on verification of inventory as compared to book records were not material.		
(iii)	According to the information and explanations given to us, the Company has not granted any loan to companies, firms or other parties covered in the Register maintained under section 189 of the Act and as such clauses (iii) (a) and (b) of the order are not applicable to the company.			
	Particulars		2020-21	2019-20
	N.A.		N.A.	N.A.
(iv)	The Company has not granted any loans or made any investments, or provided any guarantees or security to the parties covered under Section 185 and 186. Therefore, the provisions of Clause 3(iv) of the said Order are not applicable to the Company.			
(v)	According to the information and explanation given to us, the Company has not accepted any deposit from the public within the meaning of Section 73, 74, 75 and 76 of the Act and the Rules framed there under to the extent notified.			
(vi)	Pursuant to the rules made by the Central Government of India, the Company is not required to Maintained Cost Records as specified under Section 148(1) of the Act in respect of its products.			
(vii)	(a)	According to the information and explanation given to us, and the records of the Company examined by us, in our opinion, The company is generally regular in depositing with the appropriate authorities undisputed statutory dues including provident fund, employees state insurance, income tax, sales tax, wealth tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues applicable to it. According to the information and explanations given to us, no undisputed amounts payable in respect thereof were outstanding as at 31st March,2021 for a period of more than six months from the date they became payable.		

(b)	According to the information and explanation given to us, and the records of the Company examined by us, there are no dues of income-tax or sales tax or wealth-tax or service tax or duty of customs or duty of excise or value added tax or cess which have not been deposited on account of any dispute.
(viii)	According to the records of the Company examined by us and the information and explanation given to us, the Company has not defaulted in repayment of loans or borrowings to any financial institution or bank or Government or dues to debenture holders as at the balance sheet date.
(ix)	The Company has not raised any moneys by way of initial public offer, further public offer (including debt instruments) and term loans. Accordingly, the provisions of Clause 3(ix) of the Order are not applicable to the Company.
(x)	During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanation given to us, we have neither come across any instance of material fraud by the Company or on the Company by its officers or employees, noticed or reported during the year, nor have we been informed of any such case by the Management
(xi)	The provisions of Section 197 read with Schedule V to the Act, regarding managerial Remuneration are not applicable to the company.
(xii)	As the Company is not a Nidhi Company and the Nidhi Rules 2014 are not applicable to it, the provisions of Clause 3(xii) of the Order are not applicable to the Company.
(xiii)	The Company has entered into transaction with related parties in compliance with the provisions of the Sections 187 and 188 of the Act. The details of such related party transactions have been disclosed in the financial statement as required under Accounting Standard (AS) 18, Related Party Disclosures specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
(xiv)	The Company has not made any preferential allotment or private placement of shares or fully or partly convertible debenture during the year under review. According, the provisions of Clause 3(xiv) of the Order are not applicable to the Company.
(xv)	The Company has not entered into any non-cash transactions with its directors or persons connected with him. Accordingly the provisions of Clause 3(xv) of the Order are not applicable to the Company.
(xvi)	The Company is not required to be registered under Section 45-ia of the Reserve Bank of India Act, 1934. Accordingly, the Provisions of Clause 3(xvi) of the Order are not applicable to the Company.

For Arun Prakash Panjra And Associates
Chartered Accountants
F.R.N: 006963N

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Aruneesh Panjra
Aruneesh Panjra
Partner
(Membership No. 559636)
November 8th, 2021
New Delhi



Annexure B to Independent Auditors' Report

Referred to in paragraph 10(f) of the independent Auditors' Report under the heading of "Report on Other Legal and Regulatory requirements" of our report of even date

Report on internal Financial Controls under Clause (i) of Sub-section 3 of section 143 of the Act.

1. We have audited the internal financial controls over financial reporting of **Satnam Medical Agencies Private Limited** ("the Company") as of **March 31, 2021** in conjunction with our audit of the standalone financial statement of the Company for the ended on that date.

Management's Responsibility for Internal Financial Controls

2. The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditors' Responsibility

3. Our responsibility is to express an opinion in the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing deemed to be prescribed under Section 143(10) of the Act the extent applicable to an audit of internal financial controls, both applicable to an audit of internal financial controls and both issued by the ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respect.
4. Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the financial statement, whether due to fraud or error.
5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning Of Internal Financial Controls Over Financial Reporting

6. A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purpose in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitation of Internal Financial Controls Over Financial Reporting

7. Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

8. In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at **March 31, 2021**, based on the internal control over financial reporting criteria established by the company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Arun Prakash Panj Rath And Associates
Chartered Accountants
F.R.N: 006963N



Aruneesh Panj Rath
Partner
(Membership No. 559636)
November 8th, 2021
New Delhi

SATNAM MEDICAL AGENCIES PRIVATE LIMITED
1704 PVT SHOP NO. 1 FF BHAGIRATH PALACE CHANDANI CHOWK DELHI
BALANCE SHEET AS AT 31st MARCH 2021

Particulars		Note No.	As at 31 March, 2021	As at 31 March, 2020
			Amount (Rs.)	Amount (Rs.)
A	EQUITY AND LIABILITIES			
1	Shareholders' funds			
	(a) Share capital	1	1,037,500.00	1,037,500.00
	(b) Reserves and surplus	2	9,221,340.91	9,009,422.91
	(c) Money received against share warrants		-	-
			10,258,840.91	10,046,922.91
2	Share application money pending allotment		6,045,000.00	6,045,000.00
3	Non-current liabilities			
	(a) Long-term borrowings	3	-	-
	(b) Deferred tax liabilities (net)	21	-	-
	(c) Other long-term liabilities		-	-
	(d) Long-term provisions	4	-	-
4	Current liabilities			
	(a) Short-term borrowings	5	640,838.00	1,143,055.00
	(b) Trade payables	6	122,378,045.00	123,908,069.00
	(c) Other current liabilities	7	182,017.00	208,233.00
	(d) Short-term provisions	8	89,584.00	149,469.00
			123,290,484.00	125,408,826.00
	TOTAL		139,594,324.91	141,500,748.91
B	ASSETS			
1	Non-current assets			
	(a) Fixed assets			
	(i) Tangible assets	9	20,782,149.00	2,538,066.00
	(ii) Intangible assets	9	-	-
	(iii) Capital work-in-progress	9	-	-
	(iv) Intangible assets under development	9	-	-
	(v) Fixed assets held for sale		-	-
			20,782,149.00	2,538,066.00
	(b) Non-current investments		-	-
	(c) Deferred tax assets (net)	21	77,197.00	62,073.00
	(d) Long-term loans and advances	10	4,751,775.00	4,601,775.00
	(e) Other non-current assets	10.a	31,772,238.00	40,780,024.00
			36,601,210.00	45,443,872.00
2	Current assets			
	(a) Current investments		-	-
	(b) Inventories	11	17,038,421.00	18,052,575.00
	(c) Trade receivables	12	62,876,590.00	71,736,151.00
	(d) Cash and cash equivalents	13	1,678,454.91	2,506,633.91
	(e) Short-term loans and advances	14	617,500.00	1,223,451.00
	(f) Other current assets		-	-
			82,210,965.91	93,518,810.91
	TOTAL		139,594,324.91	141,500,748.91
	Notes to Accounts forming integral part of Financial Statements	22	-	-

IN TERMS OF OUR SEPARATE AUDIT REPORT OF EVEN DATE ATTACHED

For ARUN PRAKASH PANJRATH & ASSOCIATES

Chartered Accountants

FRN:006963N

(A.C.A. ARUNEESH PANJRATH)

Partner

M. NO 559636

Place : New Delhi

Date : 08/11/2021



For and on behalf of the Board of Directors

SATNAM MEDICAL AGENCIES PRIVATE LIMITED

Rishab Jain
Director

RISHAB JAIN
5276845

Nitin Jain
Director

NITIN JAIN
05276862

UDIN:- 22559636AAAAAI3544

SATNAM MEDICAL AGENCIES PRIVATE LIMITED
STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31 MARCH, 2021

	Particulars	Note No.	For the year ended 31 March, 2021	For the year ended 31 March, 2020
			Amount (Rs.)	Amount (Rs.)
A	CONTINUING OPERATIONS			
1	Revenue from operations (gross)	15	15,365,178.00	221,626,198.00
	Less: Excise duty	15	-	-
	Revenue from operations (net)		15,365,178.00	221,626,198.00
2	Other income	15.a	48,391.00	198,012.00
3	Total revenue (1+2)		15,413,569.00	221,824,210.00
4	Expenses			
	(a) Cost of materials consumed	16.a	-	-
	(b) Purchases of stock-in-trade	16.b	10,426,441.00	212,553,414.00
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	16.c	-	-
	(d) Employee benefits expense	17	3,072,191.00	1,200,000.00
	(e) Finance costs	18	64,940.00	122,957.00
	(f) Depreciation and amortisation expense	9	493,732.00	484,999.00
	(g) Other expenses	19	1,069,887.00	6,839,250.00
	Total expenses		15,127,191.00	221,200,620.00
5	Profit / (Loss) before exceptional and extraordinary items and tax (3 - 4)		286,378.00	623,590.00
6	Exceptional items		-	-
7	Profit / (Loss) after extraordinary items and tax (5 ± 6)		286,378.00	623,590.00
8	Extraordinary items		-	-
9	Profit / (Loss) before tax (7 ± 8)		286,378.00	623,590.00
10	Tax expense:			
	(a) Current tax expense for current year		89,584.00	149,469.00
	(b) (Less): MAT credit (where applicable)		-	-
	(c) Current tax expense relating to prior years		-	-
	(d) Net current tax expense		89,584.00	149,469.00
	(e) Deferred tax		(15,124.00)	12,672.00
			74,460.00	162,141.00
11	Profit / (Loss) from continuing operations (9 ± 10)		211,918.00	461,449.00
B	DISCONTINUING OPERATIONS			
12.i	Profit / (Loss) from discontinuing operations (before tax)		-	-
12.ii	Gain / (Loss) on disposal of assets / settlement of liabilities attributable to the discontinuing operations		-	-
12.iii	Add / (Less): Tax expense of discontinuing operations		-	-
	(a) on ordinary activities attributable to the discontinuing operations		-	-
	(b) on gain / (loss) on disposal of assets / settlement of liabilities		-	-
13	Profit / (Loss) from discontinuing operations (12.i ± 12.ii ± 12.iii)		-	-
C	TOTAL OPERATIONS			
14	Profit / (Loss) for the year (11 ± 13)		211,918.00	461,449.00

Particulars		Note No.	For the year ended 31 March, 2021	For the year ended 31 March, 2020
			Amount (Rs.)	Amount (Rs.)
15.i	Earnings per share (of ` Rs. 10/- each):			
	(a) Basic			
	(i) Continuing operations	20.a	21.19	46.14
	(ii) Total operations	20.b	21.19	46.14
	(b) Diluted			
	(i) Continuing operations	20.e	21.19	46.14
	(ii) Total operations	20.f	21.19	46.14
15.ii	Earnings per share (excluding extraordinary items) (of ` Rs. 10/- each):			
	(a) Basic			
	(i) Continuing operations	20.c	21.19	46.14
	(ii) Total operations	20.d	21.19	46.14
	(b) Diluted			
	(i) Continuing operations	20.g	21.19	46.14
	(ii) Total operations	20.h	21.19	46.14
Notes to Accounts forming integral part of Financial Statements				

IN TERMS OF OUR SEPARATE AUDIT REPORT OF EVEN DATE ATTACHED

For ARUN PRAKASH PANJRATH & ASSOCIATES

Chartered Accountants

FRN:006963N

(A.C.A. ARUNEESH PANJRATH)

Partener

M. NO. 559636

Place : NEW DELHI

Date : 08/11/2021 UDIN:-22559636AAAAI3544



For and on behalf of the Board of Directors of
SATNAM MEDICAL AGENCIES PRIVATE LIMITED

Rishab Jain
Director

RISHAB JAIN

5276845

Nitin Jain
Director

NITIN JAIN

05276862

SATNAM MEDICAL AGENCIES PRIVATE LIMITED

Notes forming part of the financial statements

Note 1 Share capital

Particulars	As at 31 March, 2021		As at 31 March, 2020	
	Number of shares	Amount	Number of shares	Amount
(a) Authorised Equity shares of Rs.10 each with voting rights	1,010,000	10,100,000.00	10,000	100,000.00
(b) Issued Equity shares of Rs.10 each with voting rights	103,750	1,037,500.00	10,000	100,000.00
(c) Subscribed and fully paid up Equity shares of Rs.10 each with voting rights	103,750	1,037,500.00	10,000	100,000.00
Total	103,750	1,037,500.00	10,000	100,000.00

1 The Company has only Equity Share capital. The Equity Shares has been further bifurcated in to Authorised, Issued, Subscribed and Paid Equity capital.

Particulars					
Notes:					
(i) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period: 31.03.2021					
Details of Equity Shares separately for Issued, Subscribed and fully paid up and Subscribed but not fully paid up, as applicable.					
Particulars	Opening Balance	Fresh issue	Bonus	others i.e. Esop/Conversion/Buy Back	Closing Balance
Equity shares with voting rights					
Year ended 31 March, 2018					
- Number of shares	10,000	-	-	-	10,000
- Amount (Rs. 10/- per share)	100,000	-	-	-	10,000
Year ended 31 March, 2019					
- Number of shares	10,000	93,750.00	-	-	103,750
- Amount (Rs. 10/- per share)	100,000	937,500.00	-	-	1,037,500

Particulars				
(ii) Details of shares held by each shareholder holding more than 5% shares:				
Class of shares / Name of shareholder	As at 31 March, 2022		As at 31 March, 2021	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares with voting rights				
SHIVANI JAIN	93750	90.36%	93750	90.36%
PRAVEEN JAIN	0	0%	2400	2.31%
NITIN JAIN	7600	7%	5200	5.01%
RISHAB JAIN	2400	2.31%	2400	2.31%

Arun Prakash Panjra



SATNAM MEDICAL AGENCIES PRIVATE LIMITED

Notes forming part of the financial statements

Note 2 Reserves and surplus

Particulars	As at 31 March, 2021	As at 31 March, 2020
	Amount (Rs.)	Amount (Rs.)
(c) Securities premium account		
Opening balance	6,562,500.00	6,562,500.00
Add : Premium on shares issued during the year	-	-
Less : Utilised during the year	-	-
Closing balance	6,562,500.00	6,562,500.00
(i) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	2,446,922.91	1,985,473.91
Add: Profit / (Loss) for the year	211,918.00	461,449.00
Closing balance	2,658,840.91	2,446,922.91
Add: adjustment reserve & surplus diff	-	-
I tax for Ass Yr 2019-20	-	-
Less: provision for income tax ass year	-	-
Total	9,221,340.91	9,009,422.91

Aswameesh Panjrat



SATNAM MEDICAL AGENCIES PRIVATE LIMITED
Notes forming part of the financial statements

Note 3 Long-term borrowings

Particulars	As at 31 March, 2021	As at 31 March, 2020
	Amount (Rs.)	Amount (Rs.)
(a) Term loans		
From banks		
Secured (Bank)	-	-
Unsecured	-	-
From other parties		
Secured	-	-
Unsecured	-	-
(b) Loans and advances from related parties		
Secured	-	-
Unsecured	-	-
Total	-	-

SATNAM MEDICAL AGENCIES PRIVATE LIMITED

Notes forming part of the financial statements

Note 3 Long-term borrowings (contd.)

Particulars					
Details of terms of repayment for the other long-term borrowings and security provided in respect of the secured other long-term borrowings:					
Particulars	Terms of repayment and security	As at 31 March, 2021		As at 31 March, 2020	
		Secured	Unsecured	Secured	Unsecured
		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
<u>Term loans from banks:</u>					
		-	-	-	-
Total - Term loans from banks		-	-	-	-
<u>Loans and advances from related parties:</u>					
From Director-		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
Total - Loans and advances from related parties		-	-	-	-

SATNAM MEDICAL AGENCIES PRIVATE LIMITED

Notes forming part of the financial statements

Note 5. Short-term borrowings

Particulars	As at 31 March, 2021	As at 31 March, 2020
	Amount (Rs.)	Amount (Rs.)
(a) Loans repayable on		
From banks		
Secured	640,838.00	876,055.00
Unsecured	640,838.00	876,055.00
From other parties		
Secured	-	267,000.00
Unsecured	-	267,000.00
Total	640,838.00	1,143,055.00

Notes:

(i) Details of security for the secured short-term borrowings:

Particulars	Nature of security	As at 31 March, 2021	As at 31 March, 2020
		Amount (Rs.)	Amount (Rs.)
Loans repayable on demand from banks:			
DCB Bank		640,838.00	876,055.00
Total - from banks		640,838.00	876,055.00
<u>Loans and advances from related parties:</u>			
		-	267,000.00
Total - Loans and advances from related parties		-	-

Arumesh Panjra



SATNAM MEDICAL AGENCIES PRIVATE LIMITED

Notes forming part of the financial statements

Note 4 Long-term provisions

Particulars	As at 31 March, 2021	As at 31 March, 2020
	Amount (Rs.)	Amount (Rs.)
(a) Provision for employee benefits:		
(i) Provision for compensated absences	-	-
(ii) Provision for gratuity (net)	-	-
(iii) Provision for post-employment medical benefits	-	-
(iv) Provision for other defined benefit plans (net) (give detail)	-	-
(v) Provision for other employee benefits (give details)	-	-
(b) Provision - Others:		
(i) Provision for premium payable on redemption of bonds	-	-
(ii) Provision for estimated loss on derivatives	-	-
(iii) Provision for warranty (Refer Note 30.14)	-	-
(iv) Provision for estimated losses on onerous contracts	-	-
(v) Provision for other contingencies	-	-
(vi) Provision - others	-	-
	-	-
Total	-	-

SATNAM MEDICAL AGENCIES PRIVATE LIMITED

Notes forming part of the financial statements

Note 8. Short-term provisions

Particulars	As at 31 March, 2021	As at 31 March, 2020
	Amount (Rs.)	Amount (Rs.)
(a) Provision for employee benefits:		
(i) Provision for bonus	-	-
(ii) Provision for Leave in cashment	-	-
(iii) Provision for gratuity (net) (Refer Note 30.4.b)	-	-
(b) Provision - Others:		
(i) Provision for tax (A/Y 2020-21)	89,584.00	149,469.00
(ii) Provision for tax (A/Y 2019-20)	-	-
(ii) Provision for tax (A/Y 2017-18)	-	-
	89,584.00	149,469.00
Total	89,584.00	149,469.00

Arun Prakash Panjra



SATNAM MEDICAL AGENCIES PRIVATE LIMITED
Notes forming part of the financial statements

Note 6. Trade payables

Particulars	As at 31 March, 2021	As at 31 March, 2020
	Amount (Rs.)	Amount (Rs.)
Trade payables:		
Trade payables:	122,378,045.00	123,908,069.00
Other payables	-	-
Total	122,378,045.00	123,908,069.00

<u>TRADE PAYABLES :</u>	As at 31 March, 2021	As at 31 March, 2020
	Amount (Rs.)	Amount (Rs.)
Sundry Creditors	122,378,045.00	123,908,069.00
Total (Rs.)	122,378,045.00	123,908,069.00

Asmeesh Panjrat



SATNAM MEDICAL AGENCIES PRIVATE LIMITED
Notes forming part of the financial statements

Note 7. Other current liabilities

	Particulars	As at 31 March, 2021	As at 31 March, 2020
		Amount (Rs.)	Amount (Rs.)
	(j) Other payables	-	-
	(i) Statutory remittances	182,017.00	208,233.00
	(viii) Others (Expenses Payable)	-	-
	Total	182,017.00	208,233.00

Statutory Remittance

	<u>As at 31.03.2021</u>	<u>As at 31.03.2020</u>
	<u>Amount (Rs.)</u>	<u>Amount (Rs.)</u>
DVAT Payable	-	-
TDS Payable	1,488.00	208,233.00
Salary Payable	180,529.00	-
	<u>182,017.00</u>	<u>208,233.00</u>

Expenses Payable

	<u>As at 31.03.2021</u>	<u>As at 31.03.2020</u>
	<u>Amount (Rs.)</u>	<u>Amount (Rs.)</u>
Interest Payable	-	-
Rent Payable	-	-
Expenses Payable	-	-
Professional Charges Payable	-	-
Total (Rs.)	<u>-</u>	<u>-</u>

Arumesh Panjra



SATNAM MEDICAL AGENCIES PRIVATE LIMITED

Notes forming part of the financial statements

Note 9. Fixed assets

Note 9. Fixed Assets				Gross Block					Accumulated Depreciation					Net Block		
	Fixed Assets	PERIOD	Rate of Dep.	Balance as at 1st April 2020	Additions	(Disposals)	Acquired through business combinations	Revaluations/ (Impairments)	Balance as at 31st March 2021	Balance as at 1st April 2020	Depreciation charge for the year	Adjustment due to revaluations	On disposals	Balance as at 31st March 2021	Balance as at 31st March 2020	Balance as at 31st March 2021
a	Tangible Assets	8	11.88%	3,093,193.00	-	-	-	-	3,093,193.00	1,322,537.00	367,471.00	-	-	1,690,008.00	1,770,656.00	1,403,185.00
	Car	10	9.50%	132,044.00	-	-	-	-	132,044.00	39,203.00	12,544.00	-	-	51,747.00	92,841.00	80,297.00
	Airconditioner	6	15.83%	350,632.00	-	-	-	-	350,632.00	164,211.00	55,505.00	-	-	219,716.00	186,421.00	130,916.00
	Computer	6	15.83%	9,534.00	-	-	-	-	9,534.00	3,875.00	1,509.00	-	-	5,384.00	5,659.00	4,150.00
	Printer	8	11.88%	256,367.00	-	-	-	-	256,367.00	27,898.00	30,456.00	-	-	58,354.00	228,469.00	198,013.00
	Mobile Phone	10	9.50%	276,280.00	-	-	-	-	276,280.00	22,260.00	26,247.00	-	-	48,507.00	254,020.00	227,773.00
	Furniture & Fittings		0.00%	-	18,737,815.00	-	-	-	18,737,815.00	-	-	-	-	-	-	18,737,815.00
	Land			-	-	-	-	-	-	-	-	-	-	-	-	-
	Total			4,118,050.00	18,737,815.00	-	-	-	22,855,865.00	1,579,984.00	493,732.00	-	-	2,073,716.00	2,538,066.00	20,782,149.00
b	Intangible Assets															
	Goodwill		25.89%	-	-	-	-	-	-	-	-	-	-	-	-	-
	Brands /trademarks			-	-	-	-	-	-	-	-	-	-	-	-	-
	Computer software			-	-	-	-	-	-	-	-	-	-	-	-	-
	Mastheads and publishing titles			-	-	-	-	-	-	-	-	-	-	-	-	-
	Mining rights			-	-	-	-	-	-	-	-	-	-	-	-	-
	Copyrights, and patents and other intellectual property rights, services and operating rights			-	-	-	-	-	-	-	-	-	-	-	-	-
	Recipes, formulae, models, designs and prototypes			-	-	-	-	-	-	-	-	-	-	-	-	-
	Licenses and franchise			-	-	-	-	-	-	-	-	-	-	-	-	-
	Others (specify nature)			-	-	-	-	-	-	-	-	-	-	-	-	-
	Total			-	-	-	-	-	-	-	-	-	-	-	-	-
c	Capital Work In Progress															
	Total			-	-	-	-	-	-	-	-	-	-	-	-	-
d	Intangible assets under Development															
	Total			4,118,050.00	-	-	-	-	22,855,865.00	1,579,984.00	493,732.00	-	-	2,073,716.00	2,538,066.00	20,782,149.00

Note 2:- Disclosure pursuant to Note no.I (iv) and J (iii) of Part I of Schedule VI to the Companies Act, 1956

Details of amounts written off on reduction of capital or revaluation of assets or sums added to assets on revaluation during the preceding 5 years:

Particulars			Year					
			2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Asset details:								
Balance as at 1 April								
Impairment/ Revaluation								
Balance as at 31 March								

Anurag Panjrat



SCHEDULE OF FIXED ASSETS

PARTICULARS	Rate of Dep.	W.D.V. as on	Addition during the year		As. On	Dep. Charges	Net Block
		01.04.2020	before 180 days	after 180days	31.03.2021	dur. The year	31.03.2021
Furniture & Fitting	10%	250,306.00	-	-	250,306.00	25,031.00	225,275.00
Car	15%	2,093,541.00	-	-	2,093,541.00	314,031.00	1,779,510.00
Airconditioner	15%	86,952.00	-	-	86,952.00	13,043.00	73,909.00
Computer	40%	126,227.00	-	-	126,227.00	50,491.00	75,736.00
Mobile Phone	15%	212,895.00	-	-	212,895.00	31,934.00	180,961.00
Printer	15%	6,888.00	-	-	6,888.00	1,033.00	5,855.00
Land		-	-	18,737,815.00	18,737,815.00	-	18,737,815.00
		2,776,809.00	-	18,737,815.00	21,514,624.00	435,563.00	21,079,061.00

Arum Prakash Panjrat



SATNAM MEDICAL AGENCIES PRIVATE LIMITED
Notes forming part of the financial statements

Note 10 Long-term loans and advances

Particulars	As at 31 March, 2021	As at 31 March, 2020
	Amount (Rs.)	Amount (Rs.)
(i) Security Deposit		
Secured, considered good	-	-
Unsecured, considered good	1,751,775.00	1,601,775.00
Doubtful	-	-
	1,751,775.00	1,601,775.00
Less: Provision for doubtful deposits	-	-
	1,751,775.00	1,601,775.00
(b) Advance income tax (net of provisions) - Unsecured, considered good		
For the A/Y- 2016-17	-	-
For the A/Y- 2017-18	-	-
(c) Other loans and advances (specify nature)		
Secured, considered good		
Unsecured, considered good	3,000,000.00	3,000,000.00
Doubtful		
	3,000,000.00	3,000,000.00
Less: Provision for other doubtful loans and advances	-	-
	3,000,000.00	3,000,000.00
Total	4,751,775.00	4,601,775.00

10.a

	As at 31 March, 2021	As at 31 March, 2020
	Amount (Rs.)	Amount (Rs.)
Investments		
Investments in Iberia SkinBrands Ltd. (UK)	24,667,748.00	24,667,748.00
Investments in Iberia SkinBrands India Pvt. Ltd. (India)	900,000.00	900,000.00
Model Economic Township Ltd.	-	8,877,786.00
PHEASANTZ PHARMA SOLUTIONS PRIVATE LIMITED	6,204,490.00	6,334,490.00
	31,772,238.00	40,780,024.00

Arun Prakash Panjra



SATNAM MEDICAL AGENCIES PRIVATE LIMITED
Notes forming part of the financial statements

Note 11 Inventories
(At lower of cost and net realisable value)

Particulars	As at 31 March, 2021	As at 31 March, 2020
(a) Raw materials		
Goods-in-transit	-	-
(b) Work-in-progress @ (Refer Note below)		
Goods-in-transit	-	-
(c) Finished goods (other than those acquired for trading)	17,038,421.00	18,052,575.00
Goods-in-transit	-	-
	17,038,421.00	18,052,575.00
(d) Stock-in-trade (acquired for trading)	-	-
Goods-in-transit	-	-
(e) Stores and spares	-	-
Goods-in-transit	-	-
	-	-
Total	17,038,421.00	18,052,575.00

Asuncion Panjrat



SATNAM MEDICAL AGENCIES PRIVATE LIMITED
Notes forming part of the financial statements

Note 12 Trade receivables

Particulars	As at 31 March, 2021	As at 31 March, 2020
	Amount	Amount
Trade receivables outstanding for a period exceeding six months from the date they were due for payment		
Secured, considered good	-	-
Unsecured, considered good	-	-
Doubtful	-	-
	-	-
Less: Provision for doubtful trade receivables	-	-
	-	-
Other Trade receivables		
Secured, considered good	62,876,590.00	71,736,151.00
Unsecured, considered good	-	-
Doubtful	-	-
	62,876,590.00	71,736,151.00
Less: Provision for doubtful trade receivables	-	-
	62,876,590.00	71,736,151.00
Total	62,876,590.00	71,736,151.00

TRADE RECEIVABLE :

Sesderma India Pvt Ltd
Aniruddha Guria
Others

AS AT 31.03.2021 **AS AT 31.03.2020**
AMOUNT (RS.) **AMOUNT (RS.)**

-	-
62,876,590.00	71,736,151.00
62,876,590.00	71,736,151.00

Arunee Panjrat



SATNAM MEDICAL AGENCIES PRIVATE LIMITED
Notes forming part of the financial statements

Note 13. Cash and cash equivalents

	Particulars	As at 31 March, 2021	As at 31 March, 2020
		Amount (Rs.)	Amount (Rs.)
	(a) Cash in hand	142,840.67	491,847.40
	(b) Cheques, drafts on hand		
	(c) Balances with banks	1,535,614.24	2,014,786.51
	(d) Others (specify nature) (Sweep A/C)	-	-
	Total	1,678,454.91	2,506,633.91

Arun Prakash Panjrat



SATNAM MEDICAL AGENCIES PRIVATE LIMITED
Notes forming part of the financial statements

Note 14. Short-term loans and advances

Particulars	As at 31 March, 2021	As at 31 March, 2020
	Amount (Rs.)	Amount (Rs.)
(a) Loans and advances to employees		
Secured, considered good	-	-
Unsecured, considered good	-	-
Doubtful	-	-
	-	-
Less: Provision for doubtful loans and advances	-	-
	-	-
(b) Prepaid expenses - Unsecured, considered good	499,767.00	637,892.00
(c) Balances with government authorities		
Unsecured, considered good		
(i) Gst credit receivable	115,319.00	565,757.00
(ii) TDS (A.Y. 2020-21)	2,414.00	19,802.00
(iii) TDS (A.Y. 2019-20)	-	-
(d) Others - (Income Tax Refundable)		
Secured, considered good	-	-
Unsecured, considered good	-	-
Doubtful	-	-
	-	-
Less: Provision for other doubtful loans and advances	-	-
	-	-
Total	617,500.00	1,223,451.00

Detail of Prepaid Expenses

Prepaid Insurance
Prepaid Expenses
Security Deposits

As at 31 March, 2021 As at 31 March, 2020

Amount (Rs.) Amount (Rs.)

	-	-
	499,767.00	637,892.00
	499,767.00	637,892.00

Detail of Loan & Advances to Employees

Staff Advance- Employees
Staff Advance

As at 31 March, 2021 As at 31 March, 2020

Amount (Rs.) Amount (Rs.)

	-	-
	-	-
	-	-

Aruneesh Panjrat



Note 15. Revenue from operations

		Particulars	For the year ended 31 March, 2021	For the year ended 31 March, 2020
			Amount	Amount
	(a)	Sale of products (Refer Note (i) below)	15,365,178.00	221,626,198.00
	(b)	Sale of services (Refer Note (ii) below)	-	-
	(c)	Other operating revenues (Refer Note (iii) below)	-	-
			15,365,178.00	221,626,198.00
		<u>Less:</u>		
	(d)	Excise duty	-	-
		Total	15,365,178.00	221,626,198.00

Note	Particulars	For the year ended 31 March, 2021	For the year ended 31 March, 2020
		Amount	Amount
(i)	Sale of products comprises :		
	<u>Manufactured goods</u>		
	Jewellery	-	-
	Others	-	-
	Total - Sale of manufactured goods	-	-
	Others	-	-
	Total - Sale of traded goods	-	-
	Total - Sale of products	-	-
(ii)	Sale of services comprises :		
	Total - Sale of services	-	-
(iii)	Other operating revenues comprise:		
	Sale of study material	-	-
	Duty drawback and other export incentives	-	-
	Labour Charges Received	-	-
	Freight & Cartage Charges Received	-	-
	Discount Received	-	-
	Total - Other operating revenues	-	-

Note 15.a Other Income

Note	Particulars	For the year ended 31 March, 2021	For the year ended 31 March, 2020
		Amount	Amount
(i)	Dividend Income	21,001.00	-
(iv)	Interest Received	27,390.00	198,012.00
(v)	Other Income	-	-
	Total - Other Income	48,391.00	198,012.00

Arun Prakash Panjra



SATNAM MEDICAL AGENCIES PRIVATE LIMITED
Notes forming part of the financial statements

Note 17 Employee benefits expense

	Particulars	For the year ended 31 March, 2021	For the year ended 31 March, 2020
	Salaries and wages	3,072,191.00	1,200,000.00
	Contributions to provident and other funds	-	-
	Expense on employee stock option (ESOP) scheme	-	-
	Staff welfare expenses	-	-
	Total	3,072,191.00	1,200,000.00

Salaries and wages

Salaries
Director Remuneration
Labour Charges

<u>AS AT 31.03.2021</u>	<u>AS AT 31.03.2020</u>
<u>AMOUNT (RS.)</u>	<u>AMOUNT (RS.)</u>
1,872,191.00	-
1,200,000.00	1,200,000.00
-	-
3,072,191.00	1,200,000.00

Contributions to provident and other funds

Employer Contribution(ESI)
Employer Contribution(PF)
Administrative Exps

<u>AS AT 31.03.2021</u>	<u>AS AT 31.03.2020</u>
<u>AMOUNT (RS.)</u>	<u>AMOUNT (RS.)</u>
-	-
-	-
-	-
-	-

Aswani Prakash



SATNAM MEDICAL AGENCIES PRIVATE LIMITED
Notes forming part of the financial statements

Note 18 Finance costs

	Particulars	For the year ended 31 March, 2021	For the year ended 31 March, 2020
		Amount (Rs.)	Amount (Rs.)
	(a) Interest expense on:		
	(i) Borrowings	61,521.00	92,399.00
	(ii) Trade payables	-	-
	(iii) Others	-	-
	- Interest on delayed / deferred payment of Sale tax	-	-
	(b) Other borrowing costs	3,419.00	30,558.00
	Total	64,940.00	122,957.00

Borrowing Cost

Interest on O/D
Interest on car loan

<u>As on 31.03.2021</u>	<u>As on 31.03.2020</u>
<u>Amount (Rs.)</u>	<u>Amount (Rs.)</u>
61,521.00	92,399.00
<u>61,521.00</u>	<u>92,399.00</u>

Other Borrowing Cost

Bank Charges

<u>As on 31.03.2021</u>	<u>As on 31.03.2020</u>
<u>Amount (Rs.)</u>	<u>Amount (Rs.)</u>
3,419.00	30,558.00
<u>3,419.00</u>	<u>30,558.00</u>

Arun Prakash Panjra



Note 19 Other expenses

Particulars	For the year ended 31 March, 2021	For the year ended 31 March, 2020
	Amount	Amount
Purchase of stores and spare parts	-	-
Purchase of packing materials	-	-
Software & Development Charges	53,196.00	-
Royalty Charges	-	-
Production Supervision Charges	-	-
Water & Electricity	34,595.00	115,000.00
Rent including lease rentals	-	1,938,500.00
Repairs and maintenance - Buildings	-	-
Repairs and maintenance - Machinery	32,905.00	243,914.00
Repairs and maintenance - Others	74,125.00	54,247.00
Insurance	-	-
Consumables	-	-
Travelling and conveyance	-	-
Printing and stationery	-	849,684.00
Freight and forwarding	-	-
Business promotion	54,467.00	1,402,673.00
Donations and contributions	-	-
Legal and professional	535,499.00	784,197.00
Payments to auditors (Refer Note (i) below)	-	-
Bad trade and other receivables, loans and advances written off	-	-
Loss on fixed assets sold / scrapped / written off	-	-
Miscellaneous expenses	285,100.00	1,451,035.00
Total	1,069,887.00	6,839,250.00

Note 27 Other expenses (contd.)

Particulars	For the year ended 31 March, 2021	For the year ended 31 March, 2020
(i) Payments to the auditors comprises (net of service tax input credit, where applicable):		
As auditors - statutory audit	-	-
Reimbursement of expenses	-	-
Total	-	-

Detail of Rent

	<u>AS AT 31.03.2021</u>	<u>AS AT 31.03.2020</u>
	<u>AMOUNT (RS.)</u>	<u>AMOUNT (RS.)</u>
Office rent	-	1,938,500.00
Warehouse Charges	-	1,938,500.00

Detail of Repair & Maintenance of Machinery

	<u>AS AT 31.03.2021</u>	<u>AS AT 31.03.2020</u>
	<u>AMOUNT (RS.)</u>	<u>AMOUNT (RS.)</u>
Repair & Maintenance	-	-

Detail of Insurance

	<u>AS AT 31.03.2021</u>	<u>AS AT 31.03.2020</u>
	<u>AMOUNT (RS.)</u>	<u>AMOUNT (RS.)</u>
Vehicle Insurance	28,646.00	19,732.00
Other Insurance	45,479.00	34,515.00
	74,125.00	54,247.00

Detail of Legal & professional Charges

	<u>AS AT 31.03.2021</u>	<u>AS AT 31.03.2020</u>
	<u>AMOUNT (RS.)</u>	<u>AMOUNT (RS.)</u>
Professional Charges	535,499.00	-
Accounting Charges	-	-
Professional Charges O/S India	-	784,197.00
	535,499.00	784,197.00

Miscellaneous Expenses

	<u>AS AT 31.03.2021</u>	<u>AS AT 31.03.2020</u>
	<u>AMOUNT (RS.)</u>	<u>AMOUNT (RS.)</u>
Dearness Allowance	-	-
Registration charges	-	-
General Expenses	40,200.00	-
Telephone Expenses	36,761.00	49,193.00
Vehicle running and maintenance	136,505.00	-
Hotel expenses	30,852.00	-
Gift Expenses	-	-
Courier Expenses	18,333.00	97,566.00
Computer Repair & Maintenance	-	-
Subscription Charges	-	-
Exchange Revaluation Expenses	-	-
Commission Charges	-	1,160,000.00
Office Expenses	22,449.00	49,295.00
ROC Charges	-	-
Recruitment Expenses	-	94,981.00
	285,100.00	1,451,035.00



Arun Prakash Panjra

Note 20 Disclosures under Accounting Standards (contd.)

Note	Particulars	For the year ended 31 March, 2021 Amount (Rs.)	For the year ended 31 March, 2020 Amount (Rs.)
20.a	Earnings per share		
	Basic		
	Continuing operations		
	Net profit / (loss) for the year from continuing operations	211,918.00	461,449.00
	Less: Preference dividend and tax thereon	-	-
20.b	Net profit / (loss) for the year from continuing operations attributable to the equity shareholders	211,918.00	461,449.00
	Weighted average number of equity shares	10,000.00	10,000.00
	Par value per share	10.00	10.00
	Earnings per share from continuing operations - Basic	21.19	46.14
20.c	Total operations		
	Net profit / (loss) for the year	211,918.00	461,449.00
	Less: Preference dividend and tax thereon	-	-
	Net profit / (loss) for the year attributable to the equity shareholders	211,918.00	461,449.00
	Weighted average number of equity shares	10,000.00	10,000.00
20.d	Par value per share	10.00	10.00
	Earnings per share - Basic	21.19	46.14
	Basic (excluding extraordinary items)		
	Continuing operations		
20.e	Net profit / (loss) for the year from continuing operations	211,918.00	461,449.00
	(Add) / Less: Extraordinary items (net of tax) relating to continuing operations	-	-
	Less: Preference dividend and tax thereon	-	-
	Net profit / (loss) for the year from continuing operations attributable to the equity shareholders, excluding extraordinary items	211,918.00	461,449.00
	Weighted average number of equity shares	10,000.00	10,000.00
20.f	Par value per share	10.00	10.00
	Earnings per share from continuing operations, excluding extraordinary items - Basic	21.19	46.14
	Total operations		
	Net profit / (loss) for the year	211,918.00	461,449.00
20.g	(Add) / Less: Extraordinary items (net of tax)	-	-
	Less: Preference dividend and tax thereon	-	-
	Net profit / (loss) for the year attributable to the equity shareholders, excluding extraordinary items	211,918.00	461,449.00
	Weighted average number of equity shares	10,000.00	10,000.00
	Par value per share	10.00	10.00
20.h	Earnings per share, excluding extraordinary items - Basic	21.19	46.14
	Diluted		
	The diluted earnings per share has been computed by dividing the Net Profit After Tax available for Equity Shareholders by the weighted average number of equity shares, after giving dilutive effect of the outstanding Warrants, Stock Options and Convertible bonds for the respective periods. Since, the effect of the conversion of Preference shares was anti-dilutive, it has been ignored.		
20.i	Continuing operations		
	Net profit / (loss) for the year from continuing operations	211,918.00	461,449.00
	Less: Preference dividend and tax thereon	-	-
	Net profit / (loss) for the year attributable to the equity shareholders from continuing operations	211,918.00	461,449.00
	Add: Interest expense and exchange fluctuation on convertible bonds (net)	-	-
20.j	Profit / (loss) attributable to equity shareholders from continuing operations (on dilution)	211,918.00	461,449.00
	Weighted average number of equity shares for Basic EPS	10,000.00	10,000.00
	Add: Effect of warrants, ESOPs and Convertible bonds which are dilutive	-	-
	Weighted average number of equity shares - for diluted EPS	10,000.00	10,000.00
	Par value per share	10.00	10.00
20.k	Earnings per share, from continuing operations - Diluted	21.19	46.14

Note 20 Disclosures under Accounting Standards (contd.)

Note	Particulars	For the year ended 31 March, 2021 Amount (Rs.)	For the year ended 31 March, 2020 Amount (Rs.)
20.f	Total operations		
	Net profit / (loss) for the year	211,918.00	461,449.00
	Less: Preference dividend and tax thereon	-	-
	Net profit / (loss) for the year attributable to the equity shareholders	211,918.00	461,449.00
	Add: Interest expense and exchange fluctuation on convertible bonds (net)	-	-
20.g	Profit / (loss) attributable to equity shareholders (on dilution)	211,918.00	461,449.00
	Weighted average number of equity shares for Basic EPS	10,000.00	10,000.00
	Add: Effect of Warrants, ESOPs and Convertible bonds which are dilutive	-	-
	Weighted average number of equity shares - for diluted EPS	10,000.00	10,000.00
	Par value per share	10.00	10.00
20.h	Earnings per share - Diluted	21.19	46.14
	Diluted (excluding extraordinary items)		
	Continuing operations		
20.i	Net profit / (loss) for the year from continuing operations	211,918.00	461,449.00
	(Add) / Less: Extraordinary items (net of tax)	-	-
	Less: Preference dividend and tax thereon	-	-
	Net profit / (loss) for the year from continuing operations attributable to the equity shareholders, excluding extraordinary items	211,918.00	461,449.00
	Add: Interest expense and exchange fluctuation on convertible bonds (net)	-	-
20.j	Profit / (loss) from continuing operations attributable to equity shareholders (on dilution)	211,918.00	461,449.00
	Weighted average number of equity shares for Basic EPS	10,000.00	10,000.00
	Add: Effect of Warrants, ESOPs and Convertible bonds which are dilutive	-	-
	Weighted average number of equity shares - for diluted EPS	10,000.00	10,000.00
	Par value per share	10.00	10.00
20.k	Earnings per share, from continuing operations, excluding extraordinary items - Diluted	21.19	46.14
	Total operations		
	Net profit / (loss) for the year	211,918.00	461,449.00
20.l	(Add) / Less: Extraordinary items (net of tax)	-	-
	Less: Preference dividend and tax thereon	-	-
	Net profit / (loss) for the year attributable to the equity shareholders, excluding extraordinary items	211,918.00	461,449.00
	Add: Interest expense and exchange fluctuation on convertible bonds (net)	-	-
20.m	Profit / (loss) attributable to equity shareholders (on dilution)	211,918.00	461,449.00
	Weighted average number of equity shares for Basic EPS	10,000.00	10,000.00
	Add: Effect of Warrants, ESOPs and Convertible bonds which are dilutive	-	-
	Weighted average number of equity shares - for diluted EPS	10,000.00	10,000.00
	Par value per share	10.00	10.00
20.n	Earnings per share, excluding extraordinary items - Diluted	21.19	46.14



Arun Prakash Panjra

SATNAM MEDICAL AGENCIES PRIVATE LIMITED
Notes forming part of the financial statements

DEFERRED TAX

Net Block as per Companies Act as on 31/03/2021	20,782,149.00
Net Block as per Income Tax as on 31-03-2021	<u>21,079,061.00</u>
(DTA)/DTL	(296,912.00)
Rounded off	(296,912.00)
Tax	(77,197.00)
Add : Surcharge	<u>-</u>
Deffered Tax Assets	(77,197.00)
less:- last year DTL/DTA	<u>(62,073.00)</u>
Tfd to Profit & Loss Appro. A\C	<u><u>(15,124.00)</u></u>

Arun Prakash Panjra



Notes to the Financial Statements

1. Summary of Significant Accounting Policies

1.1 General Information

The company is primarily in the business of pharmaceuticals.

1.2 Basis for Preparation of Financial Statements

These financial statements have been prepared as a going concern in accordance with the generally accepted accounting principal in India under the historical cost convention on accrual basis and comply in all material aspects with the Companies Act, 2013, applicable rules and other relevant provision of the Companies Act, 2013 and Accounting Standard 30, Financial Instruments: Recognition and measurements issued by the Institute of Chartered Accountants of India to the extent it does not contradict with any other accounting standard referred to in the Companies Act, 2013.

All assets and liabilities have been classified as current or non-current according to the Company's operating cycle and other criteria set out in the Companies Act, 2013. Based on the nature of product and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current – noncurrent classification of assets and liabilities.

1.3 Revenue Recognition

Income is recognised on completion of sales and rendering of services.

1.4 Fixed Assets

Tangible Assets

- a) Fixed assets are carried at cost of acquisition or construction or at manufacturing cost (in case of own manufactured assets) in the year of capitalisation less accumulated assets) in the year of capitalisation less accumulated depreciation.
- b) Assets acquire under finance lease are capitalised at the lower of their fair value of minimum lease payments.

1.5 Borrowing Costs

Borrowing cost in machinery and vehicles are debited to Profit and Loss Account.

1.6 Depreciation/ Amortisation

Depreciation has been provided in accordance with useful lives prescribed in the Companies Act, 2013 on written down value basis.

1.7 Inventories

- a) Inventories are valued at the lower of cost, determined on the weighted average basis and net realisable value.

1.8 Taxes

Tax expenses for the year, comprising current tax and deferred tax, is included in determining the net profit or loss for the year.

Current tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income Tax Act and at the prevailing tax rates.

Deferred tax is recognised for all timing differences, subject to the consideration of prudence in respect of deferred tax assets. Deferred tax assets are recognised and carried forward only to the extent there is a reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realised. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the Balance Sheet date. In Situations, where the Company has unabsorbed depreciation or carry forward losses under tax laws, all deferred tax assets are recognised only to the extent that there is virtual certainty supported by convincing evidence that they can be realised against future taxable profits. At each balance sheet date, the Company reassesses unrecognised deferred tax assets, if any

Minimum Alternative Tax (MAT), paid in accordance with the Income Tax Act, 1961 gives rise to expected future economic benefit in the form of adjustment of future tax liability arising within a specified period, is recognised as an asset only to the extent there is convincing evidence that the Company will pay normal income tax during the specified period. Such asset is reviewed at each balance sheet date and the carrying amount of the MAT credit asset is written down to the extent there is no longer convincing evidence to the effect that the Company will pay normal income tax during specified period.

1.9 Provisions and Contingencies

Provisions: Provisions are recognised when there is a present obligation as result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and there is a reliable estimate of the amount of the obligation. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the balance sheet date and are not discounted to their present value.

Contingent Liabilities: Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made.

1.10 Cash and Cash Equivalent

In the Financial Statement, cash and cash equivalent include cash in hand, demand deposit with bank, and other short-term highly liquid investment with original maturities of three months or less.

1.11 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. Earnings considered in ascertaining the Company's earnings per share consist of the net profit for the period and any attributable tax thereon. The weighted average number of equity shares outstanding during the period and for all periods presented is adjusted for events other than the conversion of potential equity share that have changed the number of equity shares outstanding, without a corresponding change in resources. 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.



H -1/208, Garg Tower, Netaji Subhash Place, Pitampura, New Delhi -110034

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF SATNAM MEDICAL AGENCIES PRIVATE LIMITED**

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of **SATNAM MEDICAL AGENCIES PRIVATE LIMITED** ("hereinafter referred to as the 'Holding Company'") and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group"), which comprise the consolidated balance sheet as at March 31, 2021, and the consolidated statement of profit and loss, and the consolidated cash flow statement for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the consolidated financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2021, and its profit, and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

The Holding Company's Board of Directors is responsible for the other information. The other information comprises the information included in the director's report, management discussion and analysis and report on corporate governance, but does not include the financial statements and our auditor's report thereon. The director's report, management discussion and analysis and report on corporate governance are expected to be made available to us after the date of this auditor's report.

Our opinion on the financial statements does not cover the other information and we will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other



information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

When we read the annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. There are no key audit matters to communicate

Other Matter

The consolidated financial statements of the Group for the financial year ended 31 March 2021 will filed with the relevant authorities during the current financial year 2025–26, resulting in delay in statutory filing under the Companies Act, 2013. The Holding Company and certain subsidiaries have compounded the delay and paid the applicable compounding fees and penalties, which are material in amount and have been duly recognized in the consolidated financial statements for the year ended 31 March 2026.

Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

The Holding Company's Management and Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these consolidated financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Group in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards specified under section 133 of the Act. The respective Management and Board of Directors of the Companies Included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the each Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial statements by the Management and Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial statements, the respective Management and Board of Directors of the Companies included in the Group are responsible for assessing the ability of each company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.



The respective Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



- Obtain sufficient appropriate audit evidence regarding the financial information of such entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial statements of which we are the independent auditors. For the other entities included in the consolidated financial statements, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion. Our responsibilities in this regard are further described in section titled 'Other Matters' in this audit report. We believe that the audit evidence obtained by us along with the consideration of audit reports of the other auditors and management certified accounts as referred to in Other Matters paragraph below, is sufficient and appropriate to provide a basis for our audit opinion on the consolidated financial statements.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated annual financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, we report that:
 - a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books
 - c. The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss, and the Consolidated Cash Flow Statement dealt with by this Report are in agreement with the books of account



- d. In our opinion, the aforesaid consolidated financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e. On the basis of the written representations received from the directors of the Holding Company as on March 31, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2021 from being appointed as a director in terms of Section 164(2) of the Act.
- f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A".
- g. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company did not have any pending litigations for which there were any impact on its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

For KRA & Co.
Chartered Accountants
(Firm Registration No.020266N)



Rajat Goyal
Partner
Membership No.: 503150
UDIN: 26503150KQNREC6926
Place: Delhi
Date: 02/03/2026

**ANNEXURE "A" TO THE INDEPENDENT AUDITORS' REPORT OF EVEN DATE ON
THE CONSOLIDATED FINANCIAL STATEMENTS OF SATNAM MEDICAL
AGENCIES PRIVATE LIMITED**

**(Referred to in Paragraph 1 point (f) under the heading of "Report on Other Legal and
Regulatory Requirements" of our report of even date)**

**Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Sub-
section 3 of Section 143 of the Companies Act, 2013 ("the Act")**

In conjunction with our audit of the consolidated financial statements of **SATNAM MEDICAL AGENCIES PRIVATE LIMITED** (the 'Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as the 'Group') as at and for the year ended 31 March 2021, we have audited the internal financial controls over financial reporting ('IFCoFR') of the Holding Company, its subsidiary company, which are companies covered under the Act, as at that date.

Management's Responsibility for Internal Financial Controls

The respective Board of Directors of the Holding Company, its subsidiary company, which are companies covered under the Act, as at that date, are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the 'Guidance Note') issued by the Institute of Chartered Accountants of India (the 'ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of the company's business, including adherence to the company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditors' Responsibility

Our responsibility is to express an opinion on the IFCoFR of the Holding Company, its subsidiary company, which are companies covered under the Act, as at that date, based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the ICAI and deemed to be prescribed under Section 143(10) of the Act, to the extent applicable to an audit of IFCoFR, and the Guidance Note issued by the ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate IFCoFR were established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the IFCoFR and their operating effectiveness. Our audit of IFCoFR includes obtaining an understanding of IFCoFR, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the



auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the IFCoFR of the Holding Company, its subsidiary company as aforesaid.

Meaning of Internal Financial Controls over Financial Reporting

A company's IFCoFR is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's IFCoFR include those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of IFCoFR, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the IFCoFR to future periods are subject to the risk that the IFCoFR may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Holding Company, its subsidiary company, which are companies covered under the Act, have in all material respects, adequate internal financial controls over financial reporting and such controls were operating effectively as at 31 March 2021, based on the internal control over financial reporting criteria established by the Holding Company, its subsidiary company as aforesaid, considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India

For KRA & Co.
Chartered Accountants
(Firm Registration No.020266N)



Rajat Goyal
Partner
Membership No.: 503150
UDIN: 26503150KQNREC6926
Place: Delhi
Date: 02/03/2026

SATNAM MEDICAL AGENCIES PRIVATE LIMITED
1704 PVT SHOP NO. 1 FF BHAGIRATH PALACE CHANDANI CHOWK DELHI

(Rupees in lakhs, except for share data and if otherwise stated)

Consolidated Statement of Assets and Liabilities

Particulars		Note No.	As at 31 March, 2021	As at 31 March, 2020
			Amount (Rs.)	Amount (Rs.)
A	Equity and Liabilities			
	Shareholders' Funds			
	(a) Share Capital	1	10.38	10.38
	(b) Reserves and Surplus	2	49.49	(71.43)
			59.87	(61.06)
	Share application money pending allotment		60.45	60.45
	Minority Interest		-	2.93
	Current Liabilities			
	(a) Short-Term Borrowings	3	6.41	23.95
	(b) Trade Payables Due to:	4		
	Micro and Small Enterprises			
	Other than Micro and Small Enterprises		1249.14	2099.33
	(c) Other Current Liabilities	5	1.82	16.46
	(d) Short-Term Provisions	6	0.90	8.03
			1258.27	2147.77
	TOTAL		1378.58	2150.10
B	Assets			
	Non-Current Assets			
	(a) Property, Plant and Equipment	7	211.27	47.72
	(a)(i) Intangible Assets	7	0.39	-
			211.66	47.72
	(b) Non-Current Investments	8	103.80	152.12
	(c) Deferred Tax Assets (Net)		0.77	0.36
	(d) Long-Term Loans And Advances	9	47.52	48.02
			152.09	200.50
	Current Assets			
	(a) Current investments		-	-
	(b) Inventories	10	249.89	653.88
	(c) Trade Receivables	11	722.51	1064.92
	(d) Cash and Cash Equivalents	12	36.26	139.62
	(e) Short-Term Loans and Advances	13	6.18	43.46
			1014.83	1901.88
	TOTAL		1378.58	2150.10
	Notes to Accounts forming integral part of Financial Statements			

In terms of our separate audit report of even date attached

For KRA & Co

Chartered Accountants

FRN :020266N



Rajat Goyal

Partner

M. NO 503150

Place : New Delhi

UDIN:- 26503150KQNREC6926

Date : -02/03/2026

For and on behalf of the Board of Directors

SATNAM MEDICAL AGENCIES PRIVATE LIMITED



Nitin Jain

Managing Director

DIN: 05276862



Rishabh Jain

Whole- Time Director

DIN:05276845

SATNAM MEDICAL AGENCIES PRIVATE LIMITED
STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31 MARCH, 2021

(Rupees in lakhs, except for share data and if otherwise stated)

Particulars	Note No.	For the year ended 31 March, 2021	For the year ended 31 March, 2020
		Amount (Rs.)	Amount (Rs.)
Revenue			
Revenue from Operations	14	3535.22	3655.49
Other Income	15	50.38	1.98
Total Revenue		3585.60	3657.47
Expenses			
Purchase of Traded Goods	16	2413.26	3157.81
Employee Benefits Expense	17	440.84	374.34
Finance Costs	18	4.45	1.65
Depreciation And Amortisation Expense	7	8.39	6.54
Other Expenses	19	586.64	283.22
Total Expenses		3453.58	3823.56
Profit / (Loss) before Tax		132.02	(166.08)
Tax Expense:			
(a) Current Tax Expense		8.46	8.03
(b) Deferred Tax		(0.01)	0.39
Profit / (Loss) for the year before Minority Interest		123.56	(174.50)
Less: Transfer to Minority Interest		-	1.93
Add: Profit from Associate		10.80	-
Profit / (Loss) for the year		134.36	(176.43)

	Note No.	For the year ended 31 March, 2021	For the year ended 31 March, 2020
		Amount (Rs.)	Amount (Rs.)
Earnings per share (of ` Rs. 10/- each):			
(a) Basic			
(i) Continuing operations	20.a	1,343.62	(1,764.33)
(b) Diluted			
(i) Continuing operations	20.e	1,343.62	(1,764.33)

Notes to Accounts forming integral part of Financial Statements

IN TERMS OF OUR SEPARATE AUDIT REPORT OF EVEN DATE ATTACHED

For KRA & Co

Chartered Accountants

FRN :020266N



Rajat Goyal
Partner

M. NO 503150

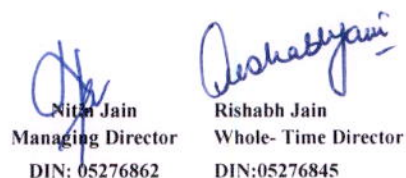
Place : New Delhi

UDIN:- 26503150KQNREC6926

Date : -02/03/2026

For and on behalf of the Board of Directors of

SATNAM MEDICAL AGENCIES PRIVATE LIMITED



Nisha Jain
Managing Director
DIN: 05276862

Rishabh Jain
Whole- Time Director
DIN:05276845

SATNAM MEDICAL AGENCIES PRIVATE LIMITED
1704 PVT SHOP NO. 1 FF BHAGIRATH PALACE CHANDANI CHOWK DELHI

(Rupees in lakhs, except for share data and if otherwise stated)

Consolidated Statement of Cash Flows

Particulars	For the year ended 31 March, 2021	For the year ended 31 March, 2020
A. Cash flow from operating activities		
Net Profit Before Tax as per Statement of Profit and Loss	132.02	(166.08)
Adjusted for:		
Share of (Profit) / Loss of Associates	(10.80)	-
Depreciation / Amortisation and Depletion Expense	8.39	6.54
Finance Cost	4.45	1.65
Discount Received	(0.21)	-
Interest Income	(0.27)	(1.98)
Operating profit/(loss) before working capital changes	133.57	(159.87)
Adjustments for:		
(Decrease) / Increase in Provisions	(7.13)	4.86
Increase / (Decrease) in Trade Payables	(850.19)	1350.03
Increase in Other Current Liabilities	(14.64)	12.40
(Increase) / Decrease in trade receivables	342.41	(645.00)
Decrease / (Increase) in Inventories	403.99	(265.54)
Decrease in other Loan & Advances	37.79	(11.24)
Decrease / (Increase) in Other Financial Assets		
Cash generated from operations	45.81	285.65
Income Tax Paid	(8.46)	(8.03)
Net cash generated from operating activities (A)	37.34	277.62
B. Cash Flows used in Investing Activities		
Purchase of Property, Plant And Equipment & Intangible Assets	(172.34)	(24.89)
Non Current Investment	48.33	(152.12)
Discount Received	0.21	-
Interest income received	0.27	1.98
Net cash flow (used in) investing activities (B)	(123.53)	(175.03)
C. Cash flow (used in)/ from Financing Activities		
Proceeds/(Repayment) from short-term borrowings	(17.55)	(16.03)
Finance Cost	(4.45)	(1.65)
Net cash flows (used in) / from financing activities (C)	(21.99)	(17.69)
Net increase/(decrease) in cash and cash equivalents (A+B+C)	(108.18)	84.90
Cash and cash equivalents at the beginning of the year	139.62	51.32
Foreign Exchange Reserve	4.82	3.39
Cash and Cash Equivalents at the end of the year	36.26	139.62
Components of cash and cash equivalents		
Particulars	As at 31 March, 2021	As at 31 March, 2020
Balance with banks:		
- in current accounts	15.36	113.06
Cash on hand	20.91	26.56
Cash and cash equivalents (refer note 5(b))	36.26	139.62

As per our report of even date

For KRA & Co

Chartered Accountants

FRN :020266N

Rajat Goyal

Partner

M No: 503150

UDIN:- 26503150KQNREC6926

Date : -02/03/2026



Nitin Jain
Managing Director
DIN: 05276862

Rishabh Jain
Whole- Time Director
DIN:05276845

SATNAM MEDICAL AGENCIES PRIVATE LIMITED

Notes forming part of the consolidated financial statements
(Rupees in lakhs, except for share data and if otherwise stated)

Note 1 Share capital

Particulars	As at 31 March, 2021		As at 31 March, 2020	
	Number of shares	Amount	Number of shares	Amount
(a) Authorised Equity shares of Rs.10 each with voting rights	10,10,000	101.00	10,000	1.00
(b) Issued Equity shares of Rs.10 each with voting rights	1,03,750	10.38	10,000	1.00
(c) Subscribed and fully paid up Equity shares of Rs.10 each with voting rights	1,03,750	10.38	10,000	1.00
Total	1,03,750	10.38	10,000	1.00
i The Company has only Equity Share capital . The Equity Shares has been further beffercated in to Authorised , Issued , Subscribed and Paid Equity capital.				

Particulars					
Notes:					
(i) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period: 31.03.2021					
Details of Equity Shares separately for Issued, Subscribed and fully paid up and Subscribed but not fully paid up, as applicable.					
Particulars	Opening Balance	Fresh issue	Bonus	others i.e.Esop/Conversi on/Buy Back	Closing Balance
Equity shares with voting rights					
Year ended 31 March, 2018					
- Number of shares	10,000	-	-	-	10,000
- Amount (Rs. 10/- per share)	1,00,000	-	-	-	10,000
Year ended 31 March, 2019					
- Number of shares	10,000	93,750.00	-	-	1,03,750
- Amount (Rs. 10/- per share)	1,00,000	9,37,500.00	-	-	10,37,500

Particulars				
(ii) Details of shares held by each shareholder holding more than 5% shares:				
Class of shares / Name of shareholder	As at 31 March, 2022		As at 31 March, 2021	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares with voting rights				
SHIVANI JAIN	93750	90.36%	93750	90.36%
PRAVEEN JAIN	0	0%	2400	2.31%
NITIN JAIN	7600	7%	5200	5.01%
RISHAB JAIN	2400	2.31%	2400	2.31%



SATNAM MEDICAL AGENCIES PRIVATE LIMITED

Notes forming part of the consolidated financial statements

(Rupees in lakhs, except for share data and if otherwise stated)

Note 2 Reserves and Surplus

	Particulars	As at 31 March, 2021	As at 31 March, 2020
		Amount (Rs.)	Amount (Rs.)
	(a) Securities premium account		
	Opening balance	65.63	65.63
	Add : Premium on shares issued during the year	-	
	Closing balance	65.63	65.63
	(b) Surplus / (Deficit) in Statement of Profit and Loss		
	Opening balance	(155.13)	35.98
	Add: Profit / (Loss) for the year	134.36	(176.43)
	Add: Foreign Exchange Reserve	4.63	3.39
	Closing balance	(16.13)	(137.06)
	Total	49.49	(71.43)



SATNAM MEDICAL AGENCIES PRIVATE LIMITED

Notes forming part of the consolidated financial statements

(Rupees in lakhs, except for share data and if otherwise stated)

Note 3. Short-Term Borrowings

	Particulars	As at 31 March, 2021	As at 31 March, 2020
		Amount (Rs.)	Amount (Rs.)
	Loans Repayable on Demand		
	From banks		
	Secured	6.41	21.28
	Unsecured	-	-
		6.41	21.28
	From other parties		
	Secured	-	-
	Unsecured	-	2.67
			2.67
	Total	6.41	23.95



SATNAM MEDICAL AGENCIES PRIVATE LIMITED

Notes forming part of the consolidated financial statements

(Rupees in lakhs, except for share data and if otherwise stated)

Note 4. Trade Payables

	Particulars	As at 31 March, 2021	As at 31 March, 2020
		Amount (Rs.)	Amount (Rs.)
	Trade Payables:		
	Trade payables:	1247.08	2095.97
	Other payables	2.06	3.36
	Total	1249.14	2099.33



SATNAM MEDICAL AGENCIES PRIVATE LIMITED
Notes forming part of the consolidated financial statements
(Rupees in lakhs, except for share data and if otherwise stated)

Note 5. Other Current Liabilities

	Particulars	As at 31 March, 2021	As at 31 March, 2020
		Amount (Rs.)	Amount (Rs.)
	Other payables		-
	(i) Statutory remittances	1.82	4.57
	(ii) Others (Expenses Payable)	-	11.88
	Total	1.82	16.46



SATNAM MEDICAL AGENCIES PRIVATE LIMITED

Notes forming part of the consolidated financial statements

(Rupees in lakhs, except for share data and if otherwise stated)

Note 6. Short Term Provisions

	Particulars	As at 31 March, 2021	As at 31 March, 2020
		Amount (Rs.)	Amount (Rs.)
(a) Provision - Others:			
	(i) Provision for tax (A/Y 2020-21)	0.90	1.49
	(ii) Provision for tax (A/Y 2019-20)	-	6.53
	(ii) Provision for tax (A/Y 2017-18)	-	-
	Total	0.90	8.03



SATNAM MEDICAL AGENCIES PRIVATE LIMITED

Notes forming part of the consolidated financial statements
(Rupees in lakhs, except for share data and if otherwise stated)
Note 7. Property, Plant and Equipment and Intangible Assets

	Fixed Assets	PERIOD	Rate of Dep.	Gross Block					Accumulated Depreciation					Net Block	
				Balance as at 1st April 2020	Additions	Acquired through business combinations/Disposal of Subsidiary	Exchange Difference	Balance as at 31st March 2021	Balance as at 1st April 2020	Depreciation charge for the year	Adjustment due to revaluations/Disposal of Subsidiary	Exchange Difference	Balance as at 31st March 2021	Balance as at 31st March 2020	Balance as at 31st March 2021
a	Tangible Assets														
	Car	8	11.88%	48.26	-	(17.33)	-	30.93	13.55	3.67	(0.33)	-	16.90	34.71	14.03
	Airconditioner	10	9.50%	1.32	-	-	-	1.32	0.39	0.13	-	-	0.52	0.93	0.80
	Computer	6	15.83%	3.51	-	-	-	3.51	1.64	0.56	-	-	2.20	1.86	1.31
	Printer	6	15.83%	0.10	-	-	-	0.10	0.04	0.02	-	-	0.05	0.06	0.04
	Mobile Phone	8	11.88%	2.56	-	-	-	2.56	0.28	0.30	-	-	0.58	2.28	1.98
	Furniture & Fittings	10	9.50%	10.43	-	(0.78)	0.56	10.22	2.55	1.69	(0.01)	0.25	4.49	7.88	5.73
	Land		0.00%	-	187.38	-	-	187.38	-	-	-	-	-	-	187.38
	Total			66.18	187.38	(18.10)	0.56	236.01	18.46	6.37	(0.34)	0.25	24.74	47.72	211.27
b	Intangible Assets														
	Other				0.39	-	-	0.39	-	-	-	-	-	-	0.39
	Computer software		25.89%	-	-	-	-	-	-	-	-	-	-	-	-
	Total			66.18		(18.10)	0.56	236.41	18.46	6.37	(0.34)	0.25	24.74	47.72	211.66



SATNAM MEDICAL AGENCIES PRIVATE LIMITED

Notes forming part of the consolidated financial statements

(Rupees in lakhs, except for share data and if otherwise stated)

Note 8 Non Current Investments

Particulars	As at 31 March, 2021	As at 31 March, 2020
	Amount (Rs.)	Amount (Rs.)
Investments in Iberia SkinBrands India Pvt. Ltd. (India)	41.75	-
Model Economic Township Ltd.	-	88.78
Pheasantz Pharma Solutions Private Limited	62.04	63.34
	103.80	152.12

Note 9 Long-Term Loans and Advances

Particulars	As at 31 March, 2021	As at 31 March, 2020
	Amount (Rs.)	Amount (Rs.)
(i) Security Deposit		
Unsecured, considered good	17.52	16.02
Less: Provision for doubtful deposits	-	-
	17.52	16.02
(ii) Other loans and advances (specify nature)		
Unsecured, considered good	30.00	32.00
Less: Provision for other doubtful loans and advances	-	-
	30.00	32.00
Total	47.52	48.02



SATNAM MEDICAL AGENCIES PRIVATE LIMITED

Notes forming part of the consolidated financial statements

(Rupees in lakhs, except for share data and if otherwise stated)

Note 10 Inventories

(At lower of cost and net realisable value)

	Particulars	As at 31 March, 2021	As at 31 March, 2020
		Amount (Rs.)	Amount (Rs.)
	(a) Finished goods (other than those acquired for trading)	249.89	653.88
	Goods-in-transit		-
	Total	249.89	653.88



SATNAM MEDICAL AGENCIES PRIVATE LIMITED
Notes forming part of the consolidated financial statements
(Rupees in lakhs, except for share data and if otherwise stated)

Note 11 Trade Receivables

	Particulars	As at 31 March, 2021	As at 31 March, 2020
		Amount	Amount
	Trade receivables outstanding for a period exceeding six months from the date they were due for payment	93.74	37.39
	Other Trade receivables	93.74	37.39
	Secured, considered good	628.77	717.36
	Unsecured, considered good	-	310.17
	Total	722.51	1064.92



SATNAM MEDICAL AGENCIES PRIVATE LIMITED

Notes forming part of the consolidated financial statements

(Rupees in lakhs, except for share data and if otherwise stated)

Note 12. Cash and Cash Equivalents

	Particulars	As at 31 March, 2021	As at 31 March, 2021
		Amount (Rs.)	Amount (Rs.)
	(a) Cash in hand	20.91	26.56
	(b) Balances with Banks	15.36	113.06
	Total	36.26	139.62



SATNAM MEDICAL AGENCIES PRIVATE LIMITED
Notes forming part of the consolidated financial statements
(Rupees in lakhs, except for share data and if otherwise stated)

Note 13. Short-Term Loans and Advances

	Particulars	Consolidated	Consolidated
		As at 31 March, 2021	As at 31 March, 2020
		Amount (Rs.)	Amount (Rs.)
	Prepaid expenses - Unsecured, considered good	5.00	6.76
	Balances with government authorities		
	Unsecured, considered good		
	(i) Gst credit receivable	1.15	36.33
	(ii) TDS (A.Y. 2020-21)	0.02	0.37
	Total	6.18	43.46



SATNAM MEDICAL AGENCIES PRIVATE LIMITED

Notes forming part of the consolidated financial statements

(Rupees in lakhs, except for share data and if otherwise stated)

Note 14. Revenue From Operations

		Particulars	For the year ended 31 March, 2021	For the year ended 31 March, 2020
			Amount	Amount
	(a)	Sale of Products	3524.40	3655.49
	(b)	Other Operating Revenues	10.82	-
		Total	3535.22	3655.49

Note 15 Other Income

	Note	Particulars	For the year ended 31 March, 2021	For the year ended 31 March, 2020
			Amount	Amount
	(i)	Dividend Income	0.21	-
	(ii)	Interest Received	0.27	1.98
	(v)	Other Income	49.90	-
		Total - Other Income	50.38	1.98



SATNAM MEDICAL AGENCIES PRIVATE LIMITED

Notes forming part of the consolidated financial statements
(Rupees in lakhs, except for share data and if otherwise stated)

Note 16. Cost of Materials Consumed

Particulars	For the year ended 31 March, 2021	For the year ended 31 March, 2020
	Amount (Rs.)	Amount (Rs.)
Opening stock	590.36	388.34
Add: Purchases	2451.64	3409.85
Add: Direct Cost	294.62	13.50
	3336.62	3811.69
Less: Closing stock	923.36	653.88
Total	2413.26	3157.81



SATNAM MEDICAL AGENCIES PRIVATE LIMITED

Notes forming part of the consolidated financial statements

(Rupees in lakhs, except for share data and if otherwise stated)

Note 17 Employee Benefits Expense

Particulars	For the year ended 31 March, 2021	For the year ended 31 March, 2020
Salaries and wages	408.07	337.15
Director Remuneration	12.00	33.66
Contributions to provident and other funds	19.41	-
Staff welfare expenses	1.36	3.53
Total	440.84	374.34



SATNAM MEDICAL AGENCIES PRIVATE LIMITED
Notes forming part of the consolidated financial statements
(Rupees in lakhs, except for share data and if otherwise stated)

Note 18 Finance costs

	Particulars	For the year ended 31 March, 2021	For the year ended 31 March, 2020
		Amount (Rs.)	Amount (Rs.)
	(a) Interest expense on:		
	(i) Borrowings	-	
	-Interest on car loan	1.46	1.09
	(ii) Others	-	0.56
	(b) Bank Charges	1.97	-
	(C) Bank & Loan Processing Charges	1.02	-
	Total	4.45	1.65



SATNAM MEDICAL AGENCIES PRIVATE LIMITED

Notes forming part of the consolidated financial statements

(Rupees in lakhs, except for share data and if otherwise stated)

Note 19 Other Expenses

	Particulars	For the year ended 31 March, 2021	For the year ended 31 March, 2020
		Amount	Amount
	Printing & Development Charges	5.19	-
	Purchase of packing materials	-	-
	Office Expenses	9.14	-
	Software & Development Charges	0.53	5.27
	Royalty Charges	-	6.98
	Water & Electricity	1.83	3.78
	Advertisement expenses	210.85	-
	Accountancy fees	1.25	-
	Commissions Payable	32.01	-
	Telecommunications and data costs	3.35	-
	Rent including lease rentals	29.48	49.97
	Repairs and maintenance - Others	8.83	2.88
	Computer and IT consumables	0.37	-
	Insurance	11.04	6.57
	Travelling and conveyance	26.71	17.07
	Printing and stationery	3.49	13.38
	Business promotion	8.24	39.73
	Legal and professional	49.72	35.89
	Miscellaneous expenses	184.61	101.70
	Total	586.64	283.22



SATNAM MEDICAL AGENCIES PRIVATE LIMITED

Notes forming part of the consolidated financial statements

Note 20 Disclosures under Accounting Standards (contd.)

Note	Particulars	For the year ended 31 March, 2021	For the year ended 31 March, 2020
		Amount (Rs.)	Amount (Rs.)
20.a	Earnings per share		
	<u>Basic</u>		
	<u>Continuing operations</u>		
	Net profit / (loss) for the year from continuing operations	134.36	(176.43)
	Less: Preference dividend and tax thereon	-	-
	Net profit / (loss) for the year from continuing operations attributable to the equity shareholders	134.36	(176.43)
	Weighted average number of equity shares	10,000.00	10,000.00
	Par value per share	10.00	10.00
	Earnings per share from continuing operations - Basic	1,343.62	(1,764.33)
	<u>Diluted</u>		
20.e	The diluted earnings per share has been computed by dividing the Net Profit After Tax available for Equity Shareholders by the weighted average number of equity shares, after giving dilutive effect of the outstanding Warrants, Stock Options and Convertible bonds for the respective periods. Since, the effect of the conversion of Preference shares was anti-dilutive, it has been ignored.		
	<u>Continuing operations</u>		
	Net profit / (loss) for the year from continuing operations	134.36	(176.43)
	Less: Preference dividend and tax thereon	-	-
	Net profit / (loss) for the year attributable to the equity shareholders from continuing operations	134.36	(176.43)
	Add: Interest expense and exchange fluctuation on convertible bonds (net)	-	-
	Profit / (loss) attributable to equity shareholders from continuing operations (on dilution)	134.36	(176.43)
	Weighted average number of equity shares for Basic EPS	10,000.00	10,000.00
	Add: Effect of warrants, ESOPs and Convertible bonds which are dilutive	-	-
	Weighted average number of equity shares - for diluted EPS	10,000.00	10,000.00
	Par value per share	10.00	10.00
	Earnings per share, from continuing operations - Diluted	1,343.62	(1,764.33)

