

**PHARMED LIMITED**  
Standalone Financial Statements for period 01/04/2021 to 31/03/2022

**[400100] Disclosure of general information about company**

Unless otherwise specified, all monetary values are in Lakhs of INR

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Name of company	PHARMED LIMITED	
Corporate identity number	U24230MH1946PLC005121	
Permanent account number of entity	AAACP2191A	
Address of registered office of company	PHARMED HOUSE 141 WALCHAND HIRACHAND MARG MUMBAI Mumbai City , Mumbai , MAHARASHTRA , INDIA - 400001	
Type of industry	Commercial and Industrial	
Date of board meeting when final accounts were approved	18/08/2022	
Date of start of reporting period	01/04/2021	01/04/2020
Date of end of reporting period	31/03/2022	31/03/2021
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Lakhs	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	Yes	
Complete postal address of place of maintenance of computer servers (storing accounting data)	Sattva Mindcomp Tech Park, Ground Floor, Office-1, 149-A, EPIP Second Phase, Whitefield Industrial Area Bengaluru 560066 KA	
Name of city of place of maintenance of computer servers (storing accounting data)	Bengaluru	
Name of state/ union territory of place of maintenance of computer servers (storing accounting data)	Karnataka	
Pin code of place of maintenance of computer servers (storing accounting data)	560066	
Name of district of place of maintenance of computer servers (storing accounting data)	Bangalore	
ISO country code of place of maintenance of computer servers (storing accounting data)	IN	
Name of country of place of maintenance of computer servers (storing accounting data)	India	
Phone (with STD/ ISD code) of place of maintenance of computer servers (storing accounting data)	08028410158	

**Disclosure of principal product or services [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Types of principal product or services [Axis]	<b>1</b>
	<b>01/04/2021 to 31/03/2022</b>
Disclosure of general information about company [Abstract]	
Disclosure of principal product or services [Abstract]	
Disclosure of principal product or services [LineItems]	
Product or service category (ITC 4 digit) code	9961
Description of product or service category	WHOLESALE TRADE SERVICES
Turnover of product or service category	35,019
Highest turnover contributing product or service (ITC 8 digit) code	99611730
Description of product or service	Pharmaceutical Products
Turnover of highest contributing product or service	35,019

**[400400] Disclosures - Directors report****Details of shareholding pattern of directors and key managerial personnel [Table]****..(1)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Directors and key managerial personnel [Axis]	Kashmiri Lal Kapoor		Krishan Kumar Aurora	
Change in shareholding [Axis]	Shareholding at beginning of year [Member]	Cumulative shareholding during year [Member]	Shareholding at beginning of year [Member]	
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	31/03/2021
Total number of shares held at end of period			[shares] 9,47,600	[shares] 9,47,600
Percentage of total shares held at end of period			22.00%	22.00%
Total number of shares held at end of period			[shares] 9,47,600	[shares] 9,47,600
Percentage of total shares held at end of period			22.00%	22.00%
Increase decrease in shareholding during year			[shares] 0	
Percentage increase decrease in shareholding during year			0.00%	
Total number of shares held at end of period			[shares] 9,47,600	[shares] 9,47,600
Percentage of total shares held at end of period			22.00%	22.00%
Increase decrease in shareholding during year			[shares] 0	
Percentage increase decrease in shareholding during year			0.00%	
Total number of shares held at end of period			[shares] 9,47,600	[shares] 9,47,600
Percentage of total shares held at end of period			22.00%	22.00%
Details of shareholding pattern of directors and key managerial personnel [Abstract]				
Details of shareholding pattern of directors and key managerial personnel [LineItems]				
Name of directors and key managerial personnel	KASHMIRI LAL KAPOOR	KASHMIRI LAL KAPOOR	KRISHAN KUMAR AURORA	
Increase decrease in shareholding during year			[shares] 0	
Percentage increase decrease in shareholding during year			0.00%	
Total number of shares held at end of period			[shares] 9,47,600	[shares] 9,47,600
Percentage of total shares held at end of period			22.00%	22.00%

## Details of shareholding pattern of directors and key managerial personnel [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Directors and key managerial personnel [Axis]	Krishan Kumar Aurora		Krishnamurthy Venkataramani	
Change in shareholding [Axis]	Cumulative shareholding during year [Member]		Shareholding at beginning of year [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	31/03/2021
Total number of shares held at end of period	[shares] 9,47,600	[shares] 9,47,600	[shares] 6	[shares] 6
Percentage of total shares held at end of period	22.00%	22.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 9,47,600	[shares] 9,47,600	[shares] 6	[shares] 6
Percentage of total shares held at end of period	22.00%	22.00%	0.00%	0.00%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year			0.00%	
Total number of shares held at end of period	[shares] 9,47,600	[shares] 9,47,600	[shares] 6	[shares] 6
Percentage of total shares held at end of period	22.00%	22.00%	0.00%	0.00%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year			0.00%	
Total number of shares held at end of period	[shares] 9,47,600	[shares] 9,47,600	[shares] 6	[shares] 6
Percentage of total shares held at end of period	22.00%	22.00%	0.00%	0.00%
Details of shareholding pattern of directors and key managerial personnel [Abstract]				
Details of shareholding pattern of directors and key managerial personnel [LineItems]				
Name of directors and key managerial personnel	KRISHAN KUMAR AURORA		KRISHNAMURTHY VENKATARAMANI	
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year			0.00%	
Total number of shares held at end of period	[shares] 9,47,600	[shares] 9,47,600	[shares] 6	[shares] 6
Percentage of total shares held at end of period	22.00%	22.00%	0.00%	0.00%

## Details of shareholding pattern of directors and key managerial personnel [Table]

..(3)

Unless otherwise specified, all monetary values are in Lakhs of INR

Directors and key managerial personnel [Axis]	Krishnamurthy Venkataramani		Noshir Burjor Shroff	
Change in shareholding [Axis]	Cumulative shareholding during year [Member]		Shareholding at beginning of year [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	31/03/2021
Total number of shares held at end of period	[shares] 6	[shares] 6	[shares] 6	[shares] 6
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 6	[shares] 6	[shares] 6	[shares] 6
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year			0.00%	
Total number of shares held at end of period	[shares] 6	[shares] 6	[shares] 6	[shares] 6
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year			0.00%	
Total number of shares held at end of period	[shares] 6	[shares] 6	[shares] 6	[shares] 6
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Details of shareholding pattern of directors and key managerial personnel [Abstract]				
Details of shareholding pattern of directors and key managerial personnel [LineItems]				
Name of directors and key managerial personnel	KRISHNAMURTHY VENKATARAMANI		NOSHIR BURJOR SHROFF	
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year			0.00%	
Total number of shares held at end of period	[shares] 6	[shares] 6	[shares] 6	[shares] 6
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%

## Details of shareholding pattern of directors and key managerial personnel [Table]

..(4)

Unless otherwise specified, all monetary values are in Lakhs of INR

Directors and key managerial personnel [Axis]	Noshir Burjor Shroff		Suneet Aurora	
Change in shareholding [Axis]	Cumulative shareholding during year [Member]		Shareholding at beginning of year [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	31/03/2021
Total number of shares held at end of period	[shares] 6	[shares] 6	[shares] 11,95,800	[shares] 11,95,800
Percentage of total shares held at end of period	0.00%	0.00%	27.77%	27.77%
Total number of shares held at end of period	[shares] 6	[shares] 6	[shares] 11,95,800	[shares] 11,95,800
Percentage of total shares held at end of period	0.00%	0.00%	27.77%	27.77%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year			0.00%	
Total number of shares held at end of period	[shares] 6	[shares] 6	[shares] 11,95,800	[shares] 11,95,800
Percentage of total shares held at end of period	0.00%	0.00%	27.77%	27.77%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year			0.00%	
Total number of shares held at end of period	[shares] 6	[shares] 6	[shares] 11,95,800	[shares] 11,95,800
Percentage of total shares held at end of period	0.00%	0.00%	27.77%	27.77%
Details of shareholding pattern of directors and key managerial personnel [Abstract]				
Details of shareholding pattern of directors and key managerial personnel [LineItems]				
Name of directors and key managerial personnel	NOSHIR BURJOR SHROFF		SUNEET AURORA	
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year			0.00%	
Total number of shares held at end of period	[shares] 6	[shares] 6	[shares] 11,95,800	[shares] 11,95,800
Percentage of total shares held at end of period	0.00%	0.00%	27.77%	27.77%

**Details of shareholding pattern of directors and key managerial personnel [Table]**

..(5)

Unless otherwise specified, all monetary values are in Lakhs of INR

Directors and key managerial personnel [Axis]	Suneet Aurora		Yogesh Saran Aurora	
Change in shareholding [Axis]	Cumulative shareholding during year [Member]		Shareholding at beginning of year [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	31/03/2021
Total number of shares held at end of period	[shares] 11,95,800	[shares] 11,95,800	[shares] 20,500	[shares] 20,500
Percentage of total shares held at end of period	27.77%	27.77%	0.48%	0.48%
Total number of shares held at end of period	[shares] 11,95,800	[shares] 11,95,800	[shares] 20,500	[shares] 20,500
Percentage of total shares held at end of period	27.77%	27.77%	0.48%	0.48%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 11,95,800	[shares] 11,95,800	[shares] 20,500	[shares] 20,500
Percentage of total shares held at end of period	27.77%	27.77%	0.48%	0.48%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 11,95,800	[shares] 11,95,800	[shares] 20,500	[shares] 20,500
Percentage of total shares held at end of period	27.77%	27.77%	0.48%	0.48%
Details of shareholding pattern of directors and key managerial personnel [Abstract]				
Details of shareholding pattern of directors and key managerial personnel [LineItems]				
Name of directors and key managerial personnel	SUNEET AURORA		YOGESH SARAN AURORA	
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 11,95,800	[shares] 11,95,800	[shares] 20,500	[shares] 20,500
Percentage of total shares held at end of period	27.77%	27.77%	0.48%	0.48%

**Details of shareholding pattern of directors and key managerial personnel [Table]**

..(6)

Unless otherwise specified, all monetary values are in Lakhs of INR

Directors and key managerial personnel [Axis]	Yogesh Saran Aurora	
Change in shareholding [Axis]	Cumulative shareholding during year [Member]	
	01/04/2021 to 31/03/2022	31/03/2021
Total number of shares held at end of period	[shares] 20,500	[shares] 20,500
Percentage of total shares held at end of period	0.48%	0.48%
Total number of shares held at end of period	[shares] 20,500	[shares] 20,500
Percentage of total shares held at end of period	0.48%	0.48%
Increase decrease in shareholding during year	[shares] 0	
Percentage increase decrease in shareholding during year	0.00%	
Total number of shares held at end of period	[shares] 20,500	[shares] 20,500
Percentage of total shares held at end of period	0.48%	0.48%
Increase decrease in shareholding during year	[shares] 0	
Percentage increase decrease in shareholding during year	0.00%	
Total number of shares held at end of period	[shares] 20,500	[shares] 20,500
Percentage of total shares held at end of period	0.48%	0.48%
Details of shareholding pattern of directors and key managerial personnel [Abstract]		
Details of shareholding pattern of directors and key managerial personnel [LineItems]		
Name of directors and key managerial personnel	YOGESH SARAN AURORA	
Increase decrease in shareholding during year	[shares] 0	
Percentage increase decrease in shareholding during year	0.00%	
Total number of shares held at end of period	[shares] 20,500	[shares] 20,500
Percentage of total shares held at end of period	0.48%	0.48%

**Details regarding company secretary qualification or observation or other remarks in secretarial audit report [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Company secretary qualification or observation or other remarks in secretarial audit report [Axis]	1
	01/04/2021 to 31/03/2022
Details regarding company secretary qualification or observation or other remarks in secretarial audit report [Abstract]	
Details regarding company secretary qualification or observation or other remarks in secretarial audit report [LineItems]	
Company secretary qualification or observation or other remarks in secretarial audit report	(i) non-compliance of section 124(6) of the Companies Act, 2013 read with corresponding rules made thereunder, with regard to transfer of shares to Investor Education and Protection Fund
Directors' comment on company secretary qualification or observation or other remarks in secretarial audit report	Textual information (1) [See below]

**Particulars of holding, subsidiary and associate companies [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Particulars of companies [Axis]	1
	01/04/2021 to 31/03/2022
Particulars of holding, subsidiary and associate companies [Abstract]	
Particulars of holding, subsidiary and associate companies [LineItems]	
Name of company	Sunora Investments Private Limited
Address of company	Sattva Mindcomp Tech Park, Ground Floor, Office 1 149-A, EPIP 2nd Phase, Whitefield Industrial Area Bengaluru Bangalore Karnataka 560066 India
Country of incorporation of company	INDIA
CIN of company	U24100KA1992PTC013324
Type of company	Subsidiary Company
Percentage of shares held	100.00%
Applicable section	2(87)

**Details of directors signing board report [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Directors signing board report [Axis]	1
	01/04/2021 to 31/03/2022
Details of signatories of board report [Abstract]	
Details of directors signing board report [LineItems]	
Name of director signing board report [Abstract]	
First name of director	Suneet
Last name of director	Aurora
Designation of director	Chairman and Managing Director
Director identification number of director	02244628
Date of signing board report	18/08/2022

**Details of change in promoters' shareholding [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Promoters [Axis]	Krishnan Kumar Aurora			
Change in shareholding [Axis]	Shareholding at beginning of year [Member]		Cumulative shareholding during year [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	31/03/2021
Total number of shares held at end of period	[shares] 9,47,600	[shares] 9,47,600	[shares] 9,47,600	[shares] 9,47,600
Percentage of total shares held at end of period	22.01%	22.01%	22.01%	22.01%
Total number of shares held at end of period	[shares] 9,47,600	[shares] 9,47,600	[shares] 9,47,600	[shares] 9,47,600
Percentage of total shares held at end of period	22.01%	22.01%	22.01%	22.01%
Details of change in promoters' shareholding [Abstract]				
Details of change in promoters' shareholding [LineItems]				
Name of promoter	Krishnan Kumar Aurora		Krishnan Kumar Aurora	
Total number of shares held at end of period	[shares] 9,47,600	[shares] 9,47,600	[shares] 9,47,600	[shares] 9,47,600
Percentage of total shares held at end of period	22.01%	22.01%	22.01%	22.01%
Total number of shares held at end of period	[shares] 9,47,600	[shares] 9,47,600	[shares] 9,47,600	[shares] 9,47,600
Percentage of total shares held at end of period	22.01%	22.01%	22.01%	22.01%
Total number of shares held at end of period	[shares] 9,47,600	[shares] 9,47,600	[shares] 9,47,600	[shares] 9,47,600
Percentage of total shares held at end of period	22.01%	22.01%	22.01%	22.01%

**Details of change in promoters' shareholding [Table]**

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Promoters [Axis]	Neha Trust			
Change in shareholding [Axis]	Shareholding at beginning of year [Member]		Cumulative shareholding during year [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	31/03/2021
Total number of shares held at end of period	[shares] 12,05,940	[shares] 12,05,940	[shares] 12,05,940	[shares] 12,05,940
Percentage of total shares held at end of period	28.00%	28.00%	28.00%	28.00%
Total number of shares held at end of period	[shares] 12,05,940	[shares] 12,05,940	[shares] 12,05,940	[shares] 12,05,940
Percentage of total shares held at end of period	28.00%	28.00%	28.00%	28.00%
Details of change in promoters' shareholding [Abstract]				
Details of change in promoters' shareholding [LineItems]				
Name of promoter	Neha Trust		Neha Trust	
Total number of shares held at end of period	[shares] 12,05,940	[shares] 12,05,940	[shares] 12,05,940	[shares] 12,05,940
Percentage of total shares held at end of period	28.00%	28.00%	28.00%	28.00%
Total number of shares held at end of period	[shares] 12,05,940	[shares] 12,05,940	[shares] 12,05,940	[shares] 12,05,940
Percentage of total shares held at end of period	28.00%	28.00%	28.00%	28.00%
Total number of shares held at end of period	[shares] 12,05,940	[shares] 12,05,940	[shares] 12,05,940	[shares] 12,05,940
Percentage of total shares held at end of period	28.00%	28.00%	28.00%	28.00%



**Details of change in promoters' shareholding [Table]****..(3)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Promoters [Axis]	Suneet Aurora			
Change in shareholding [Axis]	Shareholding at beginning of year [Member]		Cumulative shareholding during year [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	31/03/2021
Total number of shares held at end of period	[shares] 11,95,800	[shares] 11,95,800	[shares] 11,95,800	[shares] 11,95,800
Percentage of total shares held at end of period	27.77%	27.77%	27.77%	27.77%
Total number of shares held at end of period	[shares] 11,95,800	[shares] 11,95,800	[shares] 11,95,800	[shares] 11,95,800
Percentage of total shares held at end of period	27.77%	27.77%	27.77%	27.77%
Details of change in promoters' shareholding [Abstract]				
Details of change in promoters' shareholding [LineItems]				
Name of promoter	Suneet Aurora		Suneet Aurora	
Total number of shares held at end of period	[shares] 11,95,800	[shares] 11,95,800	[shares] 11,95,800	[shares] 11,95,800
Percentage of total shares held at end of period	27.77%	27.77%	27.77%	27.77%
Total number of shares held at end of period	[shares] 11,95,800	[shares] 11,95,800	[shares] 11,95,800	[shares] 11,95,800
Percentage of total shares held at end of period	27.77%	27.77%	27.77%	27.77%
Total number of shares held at end of period	[shares] 11,95,800	[shares] 11,95,800	[shares] 11,95,800	[shares] 11,95,800
Percentage of total shares held at end of period	27.77%	27.77%	27.77%	27.77%

**Details of change in promoters' shareholding [Table]****..(4)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Promoters [Axis]	Sunjeev Aurora			
Change in shareholding [Axis]	Shareholding at beginning of year [Member]		Cumulative shareholding during year [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	31/03/2021
Total number of shares held at end of period	[shares] 5,98,260	[shares] 5,98,260	[shares] 5,98,260	[shares] 5,98,260
Percentage of total shares held at end of period	13.89%	13.89%	13.89%	13.89%
Total number of shares held at end of period	[shares] 5,98,260	[shares] 5,98,260	[shares] 5,98,260	[shares] 5,98,260
Percentage of total shares held at end of period	13.89%	13.89%	13.89%	13.89%
Details of change in promoters' shareholding [Abstract]				
Details of change in promoters' shareholding [LineItems]				
Name of promoter	Sunjeev Aurora		Sunjeev Aurora	
Total number of shares held at end of period	[shares] 5,98,260	[shares] 5,98,260	[shares] 5,98,260	[shares] 5,98,260
Percentage of total shares held at end of period	13.89%	13.89%	13.89%	13.89%
Total number of shares held at end of period	[shares] 5,98,260	[shares] 5,98,260	[shares] 5,98,260	[shares] 5,98,260
Percentage of total shares held at end of period	13.89%	13.89%	13.89%	13.89%
Total number of shares held at end of period	[shares] 5,98,260	[shares] 5,98,260	[shares] 5,98,260	[shares] 5,98,260
Percentage of total shares held at end of period	13.89%	13.89%	13.89%	13.89%

**Details of shareholding of promoters [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Promoters [Axis]	1		2	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	31/03/2021
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period	28.00%	28.00%	27.77%	27.77%
Percentage of change in shares held during year	0.00%		0.00%	
Details of shareholding of promoters [Abstract]				
Details of shareholding of promoters [LineItems]				
Shareholder's name	Neha Trust		Suneet Aurora	
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period	28.00%	28.00%	27.77%	27.77%
Percentage of shares pledged/encumbered to total shares at end of period	0.00%	0.00%	0.00%	0.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period	28.00%	28.00%	27.77%	27.77%
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period	28.00%	28.00%	27.77%	27.77%
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period	28.00%	28.00%	27.77%	27.77%

**Details of shareholding of promoters [Table]**

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Promoters [Axis]	3		4	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	31/03/2021
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period	22.01%	22.01%	13.89%	13.89%
Percentage of change in shares held during year	0.00%		0.00%	
Details of shareholding of promoters [Abstract]				
Details of shareholding of promoters [LineItems]				
Shareholder's name	Krishnan Kumar Aurora		Sunjeev Aurora	
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period	22.01%	22.01%	13.89%	13.89%
Percentage of shares pledged/encumbered to total shares at end of period	0.00%	0.00%	0.00%	0.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period	22.01%	22.01%	13.89%	13.89%
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period	22.01%	22.01%	13.89%	13.89%
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period	22.01%	22.01%	13.89%	13.89%

Unless otherwise specified, all monetary values are in Lakhs of INR

	<b>01/04/2021 to 31/03/2022</b>
Disclosure in board of directors report explanatory [TextBlock]	Textual information (2) [See below]
Description of state of companies affair	Textual information (3) [See below]
Disclosure relating to amounts if any which is proposed to carry to any reserves	Transferred to Reserves Nil Nil
Disclosures relating to amount recommended to be paid as dividend	Textual information (4) [See below]
Details regarding energy conservation	Textual information (5) [See below]
Details regarding technology absorption	(A) Technology Absorption and Research and Development are not applicable to the Company.
Details regarding foreign exchange earnings and outgo	Textual information (6) [See below]
Disclosures in director's responsibility statement	Textual information (7) [See below]
Details of material changes and commitment occurred during period affecting financial position of company	Textual information (8) [See below]
Particulars of loans guarantee investment under section 186 [TextBlock]	Textual information (9) [See below]
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (10) [See below]
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Whether there are material contracts/arrangements/transactions at arm's length basis	No
Details of statement indicating manner in which formal annual evaluation made by board of its performance and of its committees and individual directors [TextBlock]	Textual information (11) [See below]
Date of board of directors' meeting in which board's report referred to under section 134 was approved	18/08/2022
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	N o t Applicable
Details of change in promoters shareholding [TextBlock]	
Details of shareholding pattern of directors and key managerial personnel [TextBlock]	
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	Textual information (12) [See below]
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	Textual information (13) [See below]
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (14) [See below]
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	Textual information (15) [See below]
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (16) [See below]
Disclosure of change in nature of business [TextBlock]	Change in business activity  T h e r e i s no change in the business activity of the company.
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual information (17) [See below]
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	Textual information (18) [See below]

Details relating to deposits covered under chapter v of companies act [TextBlock]	Textual information (19) [See below]
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	Textual information (20) [See below]
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	Textual information (21) [See below]
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Textual information (22) [See below]
Disclosure of reasons if company fails to spend prescribed amount on CSR	Others
Disclosure of other reasons if company fails to spend prescribed amount on CSR	Since Company has opted for ongoing projects, company will spend in the succeeding years.
Disclosure of appointment and remuneration of managerial personnels [TextBlock]	Textual information (23) [See below]
Number of meetings of board	[pure] 4

## Textual information (1)

### Directors' comment on company secretary qualification or observation or other remarks in secretarial audit report

Reply from the Board on remarks made by Secretarial Auditor : The board has noted the remarks made by the Secretarial Auditor. All the non-compliances regarding section 124(6) are due to exigency and situations beyond the control of the company. The company has been trying to resolve and is hopeful of resolving the same at the earliest.

## Textual information (2)

### Disclosure in board of directors report explanatory [Text Block]

#### BOARDS REPORT

Dear Members,

The Directors hereby present the 74th Annual Report of your Company on the business and operations for the year ended March 31, 2022.

#### Financial summary and highlights

(Amount in Rs.Lakhs)

Particulars	Year ended 31/03/2022	Year ended 31/03/2021
Revenue from operations	35019	28194
Other Income	943	431
Total Income	35962	28626
Operating Expenses	30199	23438
EBITDA	5763	5188
Financial Charges	30	29
Depreciation	232	197
Profit before Tax	5501	4962
Tax Expense	1269	1223
Profit after Tax	4232	3738
Interim Dividend Paid	1,50,71,700	-
Proposed Final Dividend	1,50,71,700	10,76,550
Transferred to Reserves	Nil	Nil

Standalone.

On a standalone basis, your Company recorded revenue of Rs. 37057 lakhs as against Rs. 30188 lakhs in the previous year from operations. After accounting for Sales Returns and Trade Discounts, the net revenue is Rs. 35019 lakhs as against Rs. 28194 lakhs in the previous year. The Companys Net Profit on a standalone basis stood at Rs. 4232 lakhs as against Rs. 3739 lakhs in the corresponding previous year.

Consolidated.

During the year under review, your Company recorded consolidated revenue of Rs. 37057 lakhs as against Rs. 30188 lakhs in the previous year from operations. After accounting for Sales Returns and Trade Discounts, the net revenue is Rs. 35019 lakhs as against Rs. 28194 lakhs in the previous year.

The Companys Consolidated Net Profit for the year stood at Rs. 4231 lakhs, as against Rs. 3738 lakhs in the previous year.

Companys affairs and business prospects.

The Companys performance during the year under review has been satisfactory. It constantly monitors its performance in the Pharma Industry in terms of its rankings in the Indian Pharma Market and covered market through Research Agencies such as C MARC and IQVIA and takes initiatives on new products.

Dividend.

The Board recommends a dividend at Rs. 3.50 on each fully paid equity share of face value Rs. 2/- amounting to Rs. 1,50,71,700/-.

During the year the Company has transferred Rs. 60,250/- (Rupees Sixty thousand Two hundred and Fifty Only) to the Investor Education and Protection Fund (IEPF), being unclaimed/unpaid dividend amount lying in the unpaid dividend account of the Company since 2014. The Board is yet to transfer the shares related to these unpaid dividends to IEPF.

Extract of the Annual Return.

In accordance with Section 134(3)(a) of the Companies Act, extract of the Annual Return in prescribed format MGT-9 is appended as Annexure-1 to the Boards Report.

#### Directors Responsibility Statement.

To the best of our knowledge and belief and according to the information and explanations obtained by us, your Directors make the following statements in terms of Section 134(3)(c) of the Companies Act, 2013.

- a) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- b) the Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit and loss of the Company for that period;
- c) the Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- d) the Directors had prepared the annual accounts on a going concern basis; and
- e) the Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

Policy on Directors Appointment and Remuneration including criteria for determining qualifications, positive attributes, independence of a Director and other matters as stated in section 178(3) of the Companies Act, 2013.

The Company believes in Professional Management. Hence has appointed qualified and experienced professionals as Whole Time Directors to manage the Operations, Finance and Legal functions of the Company. Apart from that the Company has appointed 2 Independent Directors who are from the Industrial and Medical fields. The Whole Time Directors and Managing Director are remunerated as decided by the Nomination and Remuneration Committee and approved by the General Body of Shareholders. The other Non-Executive Directors are remunerated as per limits provided under the Companies Act 2013. Competence of Management is the key criterion in appointment of Directors. The key managerial personnel other than the Whole Time Directors, will also be appointed and compensated as per policy determined by the Committee.

The policy of the Company on Directors' appointment and remuneration, including criteria for determining qualifications, positive attributes, independence of a Director and other matters provided under sub-section (3) of Section 178 of the Companies Act, 2013, adopted by the Board, is appended as Annexure - 2 to the Board's Report. We affirm that the remuneration paid to the Directors is as per the terms.

Statement indicating the manner in which formal annual evaluation has been made by the Board of its own performance and that of its committees and Individual Directors.

Pursuant to the provisions of the Companies Act, 2013, the Board has carried out an annual performance evaluation of its own performance, the Directors individually, as well as the evaluation of the working of its Audit, Nomination and Remuneration Committee.

Details in respect of frauds reported by the auditors under section 143(12) of the Companies Act, 2013 other than those reportable to the Central Government.

There are no frauds reported by the auditors under section 143(12) of the Companies Act, 2013.

Material changes and commitments, 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.

There are no material changes and commitments, 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.

Significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and Company's operations in future.

No significant and material orders are passed by the regulators or courts or tribunals impacting the going concern status and Company's operations in future.

Particulars of loans, guarantees or investments u/s 186 of the Companies Act, 2013.

The Company has not given any loans, guarantees or investments under section 186 of the Companies Act, 2013 during the financial year.

Particulars of contracts or arrangements with related parties referred to in section 188(1) of the Companies Act, 2013.

All related party transactions that were entered into during the year were on arms length basis and were in the ordinary course of business. The particulars of these contracts or arrangements with related parties referred to in section 188(1) of the Companies Act, 2013, during the financial year are given in prescribed form AOC-2 as Annexure- 3.

Details of Conservation of energy, Technology absorption and Foreign exchange earnings and outgo.



Details of Conservation of energy, Technology absorption and Foreign exchange earnings and outgo are annexed as Annexure 4.

Development and Implementation of Risk Management Policy.

The business and financial risk of the Company are akin to any other Company in the same line of business. The Company has a robust Enterprise Risk Management framework to identify and evaluate business risk opportunities. This framework seeks to create transparency, minimize adverse impact on the business objectives and enhance the Company's competitive advantage. The model has different modes that help in identifying risk trends, exposure and potential impact analysis at a company level and also separately for different business segments. The Company has identified various risks and also has mitigation plans for each risk identified.

Corporate Social Responsibility (CSR).

The Company has Corporate Social Responsibility (CSR) Committee and the members of this committee are: Mr. K. K. Aurora, Mr. S. N. Agarwal and Mr. Suneet Aurora. The annual report on CSR activities are given in the Annexure -5.

Internal Financial Control.

The Board has adopted the policies and procedures for ensuring the orderly and efficient conduct of its Business, including adherence to the Company's policies, safeguarding of its assets, prevention and detection of frauds and errors, accuracy and completeness of the accounting records, and timely preparation of the reliable financial disclosures.

Directors.

The composition of the Board of Directors and changes in the composition of the Board of Directors are reported as under:

Sl. No.	Name	Designation	Date of Appointment	Date of Resignation
1	Mr. S. N. Agarwal	Independent Director	29.09.2014	NA
2	Dr. Jagdish Chinnappa	Independent Director	29.09.2014	NA

3	Mr. K. K. Aurora	Chairman Emeritus, Non-Executive Director	01.08.2008	NA
4	Mr. Suneet Aurora	Chairman & Managing Director	01.08.2008	NA
5	Mr. K. L. Kapoor	Whole Time Director	01.08.2008	NA
6	Mr. V. Krishnamurthy	Whole Time Director	05.05.2003	NA
7	Mr. N. B. Shroff	Whole Time Director	01.04.2003	NA
8	Mrs. Yogesh Saran Aurora	Whole Time Director	01.07.2020	NA

Independent Directors.

Mr. S. N. Agarwal and Dr. Jagdish Chinnappa are Independent Directors of the Company.

Meetings of Independent Directors as per clause VII (1) of Schedule IV

The meeting of Independent Directors was held on 15/03/2022. Both the Directors were present at the meeting.

Declarations given by Independent Directors as per section 134(3)(d) of the Companies Act, 2013.

Both Independent Directors have given their declarations to the effect that they meet the criteria of independence as laid down under Section 149 (6) of the Companies Act, 2013.

Meetings of the Board.

During the year the Board of Directors have met four times.

Committees of the Board.

Currently, the Board has five Committees. The composition of the Committees are as per the applicable provisions of the Companies Act, 2013 read with corresponding rules are as follows:

Name of the Committee	Composition
Audit Committee	<ol style="list-style-type: none"> <li>1. Mr. K. K. Aurora</li> <li>2. Mr. S. N. Agarwal</li> <li>3. Dr. Jagdish Chinnappa</li> </ol>
Nomination and Remuneration Committee (NRC)	<ol style="list-style-type: none"> <li>1. Mr. S. N. Agarwal</li> <li>2. Dr. Jagdish Chinnappa</li> <li>3. Mr. K. K. Aurora</li> </ol>
Corporate Social Responsibility(CSR) Committee	<ol style="list-style-type: none"> <li>1. Mr. K. K. Aurora</li> <li>2. Mr. S. N. Agarwal</li> <li>3. Mr. Suneet Aurora</li> </ol>
Share Transfer Committee	<ol style="list-style-type: none"> <li>1. Mr. N. B. Shroff</li> <li>2. Mr. V. Krishnamurthy</li> <li>3. Mr. K. K. Aurora</li> </ol>
Stake holders Relationship Committee	<ol style="list-style-type: none"> <li>1. Mr. K. K. Aurora</li> <li>2. Mr. Suneet Aurora</li> <li>3. Mr. N. B. Shroff</li> </ol>

Meetings of the committees.

During the year the Audit Committee has met 2 times.

During the year the Corporate Social responsibility Committee has met 1 time.

During the year the Nomination and Remuneration Committee has met 1 time.

Directors liable to retire by rotation

As per the provisions of the Companies Act 2013 and the Articles of Association of the Company, Mr. V.Krishnamurthy, Mr. Noshir B Shroff and Mrs. Yogesh Aurora retire by rotation and being eligible offers themselves for reappointment.

Information required as per Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

As the Company is an unlisted Company, provisions of section 197(12) of the Companies Act, 2013 read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 are not applicable to the Company.

Public Deposits.

The Company has not accepted any public deposits under Chapter V of the Companies Act, 2013 and the Companies (Acceptance of Deposit) Rules, 2014 during the financial year.

Details of unsecured loans from Directors and relative of Directors as per proviso to Rule 2(viii) of the Companies (Acceptance of Deposits) Rules, 2014.

The Company has not accepted any unsecured loans from Directors and relative of Directors as per proviso to Rule 2(viii) of the Companies (Acceptance of Deposits) Rules, 2014.

Holding, Subsidiary and Associate companies and Joint Ventures.

a) The Company has one subsidiary. The Company does not have any associates companies or joint ventures in India and abroad.

Sl. No.	Name of the Entity	Country	Whether subsidiary/ Associate /Joint Venture
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1.	Sunora Investments Pvt. Ltd.	India	Subsidiary
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b) The statement containing salient features of the financial statement of its subsidiary is given in prescribed form AOC-1 as Annexure-6.

Statement on subsidiaries.

The Company has a wholly owned subsidiary Sunora Investments Private Limited. Sunora Investment Private Limited is not engaged in any commercial activity. There is no financial impact of this subsidiary on the Company.

Auditors.

M/s. Navin Nayak and Associates, Chartered Accountants, the Auditors of your Company, are eligible to continue as Auditors of the Company.

Secretarial Auditors.

The Companys Secretarial Auditor M/s Gopalakrishnaraj H H & Associates has conducted the Secretarial Audit and the report is attached as Annexure-7.

Reply from the Board on remarks made by Secretarial Auditor :

The board has noted the remarks made by the Secretarial Auditor. All the non-compliances regarding section 124(6) are due to exigency and situations beyond the control of the company. The company has been trying to resolve and is hopeful of resolving the same at the earliest.

Internal Auditors.

The Company appointed Chartered Accountants at all its CFA locations to conduct detailed audits. Apart from that the Company has also an Internal Auditor to review the audits of these locations and independent surprise checks as deemed necessary. Your Directors note with satisfaction that no material deviations from the prescribed policy and procedures have been observed.

Changes in Capital.

The Company has not issued any securities during the financial year.

Change in business activity

There is no change in the business activity of the company.

Maintenance of cost records

The company is not required to maintain any cost records as specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013.

Statement on compliances of applicable Secretarial Standards as per clause 9 of SS-1

The Board of Directors hereby state that all applicable Secretarial Standards have been adhered to and complied with.

Disclosure under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013

The Company has in place an Anti-Sexual harassment Policy in line with the requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. Internal Complaints Committee has been set up to redress complaints received regarding sexual harassment. All employees (permanent, contractual, temporary, trainees) are covered under this policy. During the year there were no complaints received.

Details of application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016, during the year along with their status as at the end of the financial year. NIL

Details of difference between amount of the valuation done at the time of one time settlement and the valuation done while taking loan from the Banks or Financial Institutions along with the reasons thereof. Not applicable.

Acknowledgements.

The Directors place on record their appreciation of cooperation and continued support extended by its customers, shareholders, investors, partners, vendors, bankers, the Government, and statutory authorities for the Companys growth. We thank employees at all levels across the Group for their valuable contribution in our progress and look forward to their continued support.

For and on behalf of the Board of Directors

Suneet Aurora

Chairman of the Board

DIN No. : 02244628

Place: Bengaluru

Date: 18th August 2022

Annexure 1

FORM NO. MGT 9

EXTRACT OF ANNUAL RETURN

As on financial year ended on 31/03/2022

Pursuant to Section 92 (3) of the Companies Act, 2013 and rule 12(1) of the Company (Management & Administration) Rules, 2014.

I. REGISTRATION & OTHER DETAILS:

1.	CIN	U24230MH1946PLC005121
2.	Registration Date	10th August 1946
3.	Name of the Company	PHARMED LIMITED
4.	Category/Sub-category of the Company	Public Limited Company



5.	Address of the Registered office & contact details	Pharmed House, 141 Walchand Hirachand Marg, Mumbai - 400001. Tel. +91 22 22617525
6.	Whether listed Company	Unlisted
7.	Name, Address & contact details of the Registrar & Transfer Agent, if any.	Not Applicable

**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	Medicaments for therapeutic & prophylactic uses	3526	100%

**III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES**

S. No.	Name and Address of the Company	CIN/GLN	Holding/ Subsidiary/ Associates	% of shares held	Applicable section
	Sunora Investments Pvt. Ltd.	U24100KA1992PTC013324			
1	Sattva Mindcomp Tech Park, Ground Floor, Office 1, 149-A, EPIP 2nd Phase, Whitefield Industrial Area, Bengaluru 560 066		Subsidiary	100	2(87)

**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 [As on 31/03/2021]			No. of Shares held at the end of the year [As on 31/03/2022]			% Change during the year	
	Demat	Physical	Total	Demat	Physical	Total	% of Total Shares	
A. Promoters								
(1) Indian								
a) Individual/HUF	-	3947600	3947600	91.67	-	3947600	3947600	91.67
b) Central Govt	-	-	-	-	-	-	-	-
c) State Govt(s)	-	-	-	-	-	-	-	-
d) Bodies Corp.	-	-	-	-	-	-	-	-
e) Banks / FIs	-	-	-	-	-	-	-	-
f) Any other	-	-	-	-	-	-	-	-
Sub Total (A)(1)	-	3947600	3947600	91.67	-	3947600	3947600	91.67
(2) Foreign	-	-	-	-	-	-	-	-
a) NRIs Individuals	-	-	-	-	-	-	-	-
b) Other Individuals	-	-	-	-	-	-	-	-
c) Bodies Corporate	-	-	-	-	-	-	-	-
d) Banks/FIs	-	-	-	-	-	-	-	-
e) Any other	-	-	-	-	-	-	-	-
Sub Total (A)(2)	-	-	-	-	-	-	-	-

A=A(1)+A(2) - 3947600 3947600 91.67 - 3947600 3947600 91.67 -

Category of Shareholders	No. of Shares held at the beginning of the year [As on 31/03/2021]			No. of Shares held at the end of the year [As on 31/03/2022]			% Change during the year	
	Demat	Physical	Total	Demat	Physical	Total	% of Total Shares	% of Total Shares
B. Public								
1. Shareholding								
1. Institutions								
a) Mutual Funds	-	-	-	-	-	-	-	-
b) Banks / FIs	-	-	-	-	-	-	-	-
c) Central Govt	-	-	-	-	-	-	-	-

d) State Govt(s)	-	-	-	-	-	-	-	-	-
e) Venture Capital Funds	-	-	-	-	-	-	-	-	-
f) Insurance Companies	-	-	-	-	-	-	-	-	-
g) FIIs	-	-	-	-	-	-	-	-	-
h) Foreign Venture Capital Funds	-	-	-	-	-	-	-	-	-
i) Others (specify)	-	-	-	-	-	-	-	-	-
Sub-total (B)(1):-	-	-	-	-	-	-	-	-	-

## 2. Non-Institutions

### a) Bodies Corp.

i) Indian	-	12400	12400	0.29	-	12400	12400	0.29	-
ii) Overseas	-	-	-	-	-	-	-	-	-

### b) Individuals

i) Individual shareholders holding nominal share capital upto Rs. 1 lakh	-	346200	346200	8.04	-	346200	346200	8.04	-
ii) Individual shareholders holding nominal share capital in excess of Rs. 1 lakh	-	-	-	-	-	-	-	-	-

Category of Shareholders	No. of Shares held at the beginning of the year [As on 31/03/2021]			No. of Shares held at the end of the year [As on 31/03/2022]			% Change during the year		
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
c) Others (specify)	-	-	-	-	-	-	-	-	-

Sub-total (B)(2):-	-	358600	358600	8.33	-	358600	358600	8.33	-
Total Public Shareholding (B)=(B)(1)+ (B)(2)	-	358600	358600	8.33	-	358600	358600	8.33	-
C. Shares held by Custodian for GDRs & ADRs	-	-	-	-	-	-	-	-	-
Grand Total (A+B+C) -	-	4306200	4306200	100	-	4306200	4306200	100	-

(ii) Shareholding of Promoter

Sl. No.	Shareholders Name	Shareholding at the beginning of the year			Shareholding at the end of the year		% change in shareholding during the year
No. of Shares	% of total Shares of the Company	% of Shares Pledged / encumbered to total shares	No. of Shares	% of total Shares of the Company	% of Shares Pledged / encumbered to total shares		
1	Neha Trust	1205940	28	-	1205940	28	- -
2	Suneet Aurora	1195800	27.77	-	1195800	27.77	- -
3	Sunjeev Aurora	598260	13.89	-	598260	13.89	- -
4	K.K. Aurora	947600	22	-	947600	22	- -

(iii) Change in Promoters Shareholding (please specify, if there is no change)

Sl. No.	Particulars	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
	% of total		% of total		
No. of shares	shares of the Company	No. of shares	shares of the Company		
1	At the beginning of the year	3947600	91.67	3947600	91.67

## (iv) Shareholding Pattern of top ten Shareholders: (Other than Directors, Promoters and Holders of GDRs and ADRs)

Sl. No.	For Each of the Top 10	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		
1	PUNYA AURORA				
	At the beginning of the year	10,000	0.23	10,000	0.23
	At the end of the year	10,000	0.23	10,000	0.23
2	GIRISH GELLI				
	At the beginning of the year	10,000	0.23	10,000	0.23
	At the end of the year	10,000	0.23	10,000	0.23
3	NIRAG GELLI				
	At the beginning of the year	10,000	0.23	10,000	0.23
	At the end of the year	10,000	0.23	10,000	0.23
4	PANKAJ N.JAIN				
	At the beginning of the year	10,000	0.23	10,000	0.23
	At the end of the year	10,000	0.23	10,000	0.23
5	ARMS SECURITIES PVT. LTD.				
	At the beginning of the year	8,400	0.19	8,400	0.19
	At the end of the year	8,400	0.19	8,400	0.19

6	INDRA KUMAR BAGRI				
	At the beginning of the year	8,000	0.18	8,000	0.18
	At the end of the year	8,000	0.18	8,000	0.18
7	SIDDUGUNTA YASHODAMA				
	At the beginning of the year	7,500	0.17	7,500	0.17
	At the end of the year	7,500	0.17	7,500	0.17
8	KARAM SETTY SULOCHANA				
	At the beginning of the year	5,200	0.12	5,200	0.12
	At the end of the year	5,200	0.12	5,200	0.12
9	BHARAT M SHAH				
	At the beginning of the year	4,000	0.09	4,000	0.09
	At the end of the year	4,000	0.09	4,000	0.09
10	JANI MADHUBEN				
	At the beginning of the year	2,500	0.06	2,500	0.06
	At the end of the year	2,500	0.06	2,500	0.06

## (v) Shareholding of Directors and Key Managerial Personnel

Sl. No.	Shareholding of each Directors and each Key Managerial Personnel	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		
1	Noshir B. Shroff				
	At the beginning of the year	6	0.0001	6	0.0001
	At the end of the year	6	0.0001	6	0.0001
2	V. Krishnamurthy				
	At the beginning of the year	6	0.0001	6	0.0001
	At the end of the year	6	0.0001	6	0.0001
3	Yogesh Saran Aurora				
	At the beginning of the year	20,500	0.48	20,500	0.48
	At the end of the year	20,500	0.48	20,500	0.48

## V. INDEBTEDNESS - Indebtedness of the Company including interest outstanding / accrued but not due for payment : NIL

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount	Nil	Nil	Nil	Nil
ii) Interest due but not paid	Nil	Nil	Nil	Nil
iii) Interest accrued but not due	Nil	Nil	Nil	Nil
Total (i+ii+iii)	-	-	-	-



Change in Indebtedness during the financial year

* Addition	Nil	Nil	Nil	Nil
* Reduction	Nil	Nil	Nil	Nil
Net Change	-	-	-	-

Indebtedness at the end of the financial year

i) Principal Amount	Nil	Nil	Nil	Nil
ii) Interest due but not paid	Nil	Nil	Nil	Nil
iii) Interest accrued but not due	Nil	Nil	Nil	Nil
Total (i+ii+iii)	-	-	-	-

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. Remuneration to Managing Director, Whole Time Directors and/or Manager:

S. No.	Particulars of Remuneration	Name of MD/WTD/ Manager				Total Amount
Name	Suneet Aurora	K. L. Kapoor	V. Krishnamurthy	N.B.Shroff	Yogesh Aurora	
Designation	Chairman & MD	Whole Time Director	Whole Time Director	Whole Time Director	Whole Time Director	

1	Gross salary						
(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	3,79,47,435	1,59,60,820	93,56,783	65,83,143	2,81,00,080	9,79,48,261	
(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	39,600	35,000	63,800	63,800	-	2,02,200	
(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 -others, specify	-	-	-	-	-	
	Total (A)						
		3,79,87,035	1,59,95,820	94,20,583	66,46,943	2,81,00,080	9,81,50,461
	Ceiling as per the Act						

## B. Remuneration to other Directors :

S. No.	Particulars of Remuneration	Name of Directors	Total Amount (Rs.)
K.K. Aurora	S.N.Agarwal	Dr. J. Chinnappa	

1	Independent Directors				
Fee for attending board committee meetings	-	1,00,000	95,000	1,95,000	
Commission	-	-	-	-	
Others, please specify					
Total (1)	-	1,00,000	95,000	1,95,000	
2	Other Non-Executive Directors				
Fee for attending board committee meetings	1,00,000	-	-	1,00,000	
Commission	-	-	-	-	
Others, please specify	-	-	-	-	
Total (2)		1,00,000	-	-	1,00,000
Total (B)=(1+2)		1,00,000	1,00,000	95,000	2,95,000
Total Managerial Remuneration (A+B)		-	-		9,84,45,461
Overall Ceiling as per the Act	-	-	-	-	-

C. Remuneration to Key Managerial Personnel other than MD/Manager/WTD: NIL

S.No.	Particulars of Remuneration	Key Managerial Personnel	Total
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	-	- - -
3	Sweat Equity	-	- - -
4	Commission	-	- - -
	- as % of profit	-	- - -
	others, specify	-	- - -
5	Others, please specify	-	- - -
	Total	-	- - -

## VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES: NIL

Type	Section of the Companies Act	Brief Description	Details of Penalty / Punishment/ Compounding fees imposed	Authority [RD / NCLT/ COURT]	Appeal made, if any (give Details)
A. COMPANY					
Penalty	NIL	NIL	NIL	NIL	NIL
Punishment	NIL	NIL	NIL	NIL	NIL
Compounding	NIL	NIL	NIL	NIL	NIL
B. DIRECTORS					
Penalty	NIL	NIL	NIL	NIL	NIL
Punishment	NIL	NIL	NIL	NIL	NIL
Compounding	NIL	NIL	NIL	NIL	NIL
C. OTHER OFFICERS IN DEFAULT					

Penalty	NIL	NIL	NIL	NIL	NIL
Punishment	NIL	NIL	NIL	NIL	NIL
Compounding	NIL	NIL	NIL	NIL	NIL

For and on behalf of the Board of Directors

Suneet Aurora	V. Krishnamurthy	N. B. Shroff
Chairman & MD	Whole Time Director	Whole Time Director
DIN No. : 02244628	DIN No. : 00625079	DIN No. : 00625261

Place: Bengaluru

Date: 18-08-2022

Annexure -2

## NOMINATION AND REMUNERATION POLICY

Our policy on the appointment and remuneration of Directors and Key Managerial Personnel provides a framework based on which our Human Resources Management aligns their recruitment plans for the strategic growth of the Company. The Nomination and Remuneration policy is provided herewith pursuant to Section 178(4) of the Companies Act 2013.

### I. PREAMBLE

Pursuant to Section 178 of the Companies Act 2013, the Board of Directors shall constitute the Nomination and Remuneration Committee. The Company already constituted Nomination and Remuneration Committee comprising of three non-executive Independent Directors, which also meets the requirement of Companies Act 2013.

A Policy is required to be formulated in compliance with Section 178 of the Companies Act, 2013 read along with the applicable rules.

## II. OBJECTIVES

The Key Objectives of the Committee:

- a) To guide the Board in relation to appointment and removal of Directors, Key Managerial Personnel.
- b) To evaluate the performance of the Board Members and submit the necessary reports for further evaluation from the Board.
- c) To recommend to the Board on Remuneration payable to the Directors, Key Managerial Personnel.

## III. DEFINITIONS

Board means Board of Directors of the Company.

Company means Pharmed Limited.

Independent Director means a Director referred to in Section 149 (6) of the Companies Act 2013.

Key Managerial Personnel (KMP) means

- (i) Chief Executive Officer or the Managing Director or the Manager,
- (ii) Whole Time Director,
- (iii) Company Secretary,
- (iv) Chief Financial Officer, and
- (v) Such other officer as may be prescribed.

Nomination and Remuneration Committee shall mean a Committee of Board of Directors of the Company, constituted in accordance with the provisions of Section 178 of the Companies Act, 2013.

Policy or This Policy means Nomination and Remuneration Policy.

Remuneration means any money or its equivalent given or passed to any person for services rendered by him and includes perquisites as defined under the Income-tax Act, 1961.

#### IV. INTERPRETATION

Terms that have not been defined in this Policy shall have the same meaning assigned to them in the Companies Act, 2013.

#### V. GUIDING PRINCIPLES

The Policy ensures that:

- The level and composition of remuneration is reasonable and sufficient to attract, retain and motivate Directors of the quality required to run the Company successfully.
- Relationship of remuneration to performance is clear and meets appropriate performance benchmarks.
- Remuneration to Directors, Key Managerial Personnel involves a balance between fixed and incentive pay reflecting short and long-term performance objectives appropriate to the working of the Company and its goals.
- To lay down criteria and terms and conditions with regard to identifying persons who are qualified to become Directors (Executive and Non-executive) and Key Managerial positions and to determine their remuneration.
- To determine remuneration based on the Companys size and financial position and trends and practices on remuneration prevailing in peer companies, in the industry.
- To carry out evaluation of the performance of Directors, as well as Key Managerial Personnel and to provide for reward(s) linked directly to their effort, performance, dedication and achievement relating to the Companys operations; and
- To retain, motivate and promote talent and to ensure long-term sustainability of talented managerial persons and create competitive advantage.

- To lay down criteria for appointment, removal of Directors, Key Managerial Personnel and evaluation of their performance.

## VI. MEMBERSHIP

a) The Committee shall comprise at least three (3) Directors, all of whom shall be non-executive Directors and at least half shall be Independent.

b) Minimum two (2) members shall constitute a quorum for the Committee Meeting.

## VII. CHAIRMAN

Chairman of the Committee shall be as nominated by the Board and in his absence the Committee shall choose one among its members as its Chairman for such meeting.

## VIII. FREQUENCY OF MEETINGS

The Committee shall meet as and when required.

## IX. COMMITTEE MEMBERS INTERESTS

A member of the Committee is not entitled to be present when his or her own remuneration is discussed at a meeting or when his or her performance is being evaluated.

## X. VOTING

a) Matters arising for determination at Committee meetings shall be decided by a majority of votes of Members present and voting and any such decision shall for all purposes be deemed a decision of the Committee.

b) In the case of equality of votes, the Chairman of the meeting will have a casting vote.



For and on behalf of the Board of Directors

Suneet Aurora

V. Krishnamurthy

N. B. Shroff

Chairman & MD

Whole Time Director Whole Time Director

DIN No. : 02244628

DIN No. : 00625079

DIN No. : 00625261

Place: Bengaluru

Date: 18-08-2022

Annexure - 3

#### PARTICULARS OF CONTRACTS/ARRANGEMENTS MADE WITH THE RELATED PARTIES (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 arm's length transactions under third proviso thereto.

1. Details of contracts or arrangements or transactions not at arm's length basis Nil.
2. Details of material contracts or arrangement or transactions at arm's length basis Nil.

For and on behalf of the Board of Directors

Suneet Aurora	V. Krishnamurthy	N. B. Shroff
Chairman & MD	Whole Time Director	Whole Time Director
DIN No. : 02244628	DIN No. : 00625079	DIN No. : 00625261

Place: Bengaluru

Date: 18-08-2022

#### Annexure 4

Details of Conservation of energy, Technology absorption and Foreign exchange earnings and outgo as per Rule 8(3) of the Companies Accounts) Rules, 2014

##### (A) Conservation of energy-

The operations of the Company are not energy intensive. However, wherever possible, adequate measures are taken to reduce energy consumption. The Company also makes evaluation on a continuous basis to explore new techniques to make the infrastructure more energy efficient.

(B) Technology Absorption and Research and Development are not applicable to the Company.

(C) Foreign exchange earnings and Outgo-

Particulars	31-03-2022	31-03-2021
The Foreign Exchange earnings	Nil	Nil
Foreign exchange outgo (Rs.)	70.19 lakhs	Nil

For and on behalf of the Board of Directors

Suneet Aurora	V. Krishnamurthy	N. B. Shroff
Chairman & MD	Whole Time Director	Whole Time Director
DIN No. : 02244628	DIN No. : 00625079	DIN No. : 00625261

Place: Bengaluru

Date: 18-08-2022

## Annexure 5

## Corporate Social Responsibility (CSR)

[Pursuant to clause (o) of sub-section (3) of section 134 of the Act and Rule 9 of the Companies (Corporate Social Responsibility) Rules, 2014]

## 1. Brief outline on CSR Policy of the Company.

The Company has identified a few projects for contribution in its CSR Program. These mainly deal with Donations towards Promoting Healthcare Awareness, Health Education and Vocational skills. All donations made are in compliance with companys CSR objective and policy.

## 2. Composition of CSR Committee:

Sl. No.	Name of Director	Designation / Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1	Mr. K.K. Aurora	Chairman Emeritus	1	1
2	Mr. S.N. Agarwal	Independent Director	1	1
3	Mr. Suneet Aurora	Chairman & Managing Director	1	1

## 3. The web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company:

## 4. Details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social responsibility Policy) Rules, 2014, if applicable Not applicable.

## 5. Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social responsibility Policy) Rules, 2014 and amount required for set off for the financial year, if any,

Sl. No.	Financial Year	Amount available for set-off from preceding financial years (in Rs)	Amount required to be set-off for the financial year, if any (in Rs)
1	2021-22	17,41,376	17,41,376
	Total	17,41,376	17,41,376

6. Average net profit of the company as per section 135(5): Rs.30,14,37,686

7. (a) Two percent of average net profit of the company as per section 135(5): Rs.60,28,754

(b) Surplus arising out of the CSR projects or programmes or activities of the previous financial years Rs. Nil

(c) Amount required to be set off for the financial year, if any; Rs. 17,41,376

(d) Total CSR obligation for the financial year (7a+7b-7c): Rs. 42,87,378

8. (a) CSR amount spent or unspent for the financial year:

Total Amount Spent for the Financial Year. (In Rs.)      Amount Unspent (in Rs.)

FY - 2021-22	Total Amount transferred to Unspent CSR Account as per section 135(6).	Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5).			
	Amount (Rs.)	Date of transfer	Name of the Fund	Amount (Rs.)	Date of transfer
Rs.17,41,376	Rs.42,87,378	31.03.2022	.	.	.

(b) Details of CSR amount spent against ongoing projects for the financial year 2021-22

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
								Amount transferred to Unspent CSR Account for the		

project as  
per

Sl. No.	Name of the Project.	Item from the list of activities in Schedule VII to the Act.	Local area (Yes/No).	Location of the project.	Project duration.	Amount allocated for the project (in Rs.).	Amount spent in the current financial Year (in Rs.).	Mode of Implementation - Direct (Yes/No).	Mode of Implementation - Through Implementing Agency
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Section  
135(6) (in  
Rs.).

State. District				Name	CSR Registration Number			
1	Indraprastha Global Education Research Foundation	ii	Yes	Regd Office: 343, Tarun Enclave Pitampura, Delhi - 110034	Rs.10,00,000	Rs.10,00,000	No	Same as Col 2
2	Indraprastha Global Education Research Foundation	ii	Yes	Regd Office: 343, Tarun Enclave Pitampura, Delhi - 110034	Rs.10,00,000	Rs.10,00,000	No	Same as Col2
3	Indraprastha Global Education Research Foundation	ii	Yes	Regd Office: 343, Tarun Enclave Pitampura, Delhi - 110034	Rs.10,00,000	Rs.10,00,000	No	Same as Col 2
4	Indraprastha Global Education Research Foundation	ii	Yes	Regd Office: 343, Tarun Enclave Pitampura, Delhi - 110034	Rs.10,00,000	Rs.10,00,000	No	Same as Col 2
5	CMCA	ii	Yes	#346, 3rd cross, 8th A Main, IV Block, Koramangala, Bangalore 560034	Rs.1,00,000	Rs.1,00,000	No	Same as Col 2
6	Sadhu Vaswani Mission Trust	ii	Yes	1/1A, Wadhwa House, Kumara Park east, Bangalore, KA06, KA, 560001	Rs.1,00,000	Rs.1,00,000	No	Same as Col 2
Total					Rs.42,00,000/-		Rs.42,00,000/-	

(c) Details of CSR amount spent against other than ongoing projects for the financial year:

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
-----	-----	-----	-----	-----	-----	-----	-----

Sl. No.	Name of the Project	Item from the list of activities in schedule VII to the Act.	Local area (Yes/No).	Location of the project.	Amount spent for the project (in Rs.).	Mode of implementation - Direct (Yes/No).	Mode of implementation - Through implementing agency.
---------	---------------------	--	----------------------	--------------------------	--	---	---

District

State Name. CSR registration number.

NA

TOTAL

(d) Amount spent in Administrative Overheads: Nil

(e) Amount spent on Impact Assessment, if applicable, Nil

(f) Total amount spent for the Financial Year (8b+8c+8d+8e): Rs. 42,00,000

(g) Excess amount for set off, if any: Rs. Nil

Sl. No.	Particular	Amount (in Rs.)
(i)	Two percent of average net profit of the company as per section 135(5) (2021-22)	60,28,754
(ii)	Total amount spent for the Financial Year (2021-22)	17,41,376
(iii)	Excess amount spent for the financial year [(ii)-(i)]	.
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	.
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	Nil

9. (a) Details of Unspent CSR amount for the preceding three financial years: NIL

Sl. No.	Preceding Financial Year.	Amount transferred to Unspent CSR Account under section 135 (6) (in Rs.)	Amount spent in the reporting Financial Year (in Rs.).	Amount transferred to any fund specified under Schedule VII as per section 135(6), if any.	Amount remaining to be spent in succeeding financial years. (in Rs.)
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Name of the Fund	Amount (in Rs).	Date of transfer.
1.	-	NA -
Total		

(b) Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s): NIL

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Sl. No.	Project ID.	Name of the Project.	Financial Year in which the project was commenced.	Project duration.	Total amount allocated for the project (in Rs.).	Amount spent on the project in the reporting Financial Year (in Rs.).	Cumulative amount spent at the end of reporting Financial Year. (in Rs.)	Status of the project - Completed /Ongoing.
1								
Total			-		NA -			

10. In case of creation or acquisition of capital asset, furnish the details relating to the asset so

created or acquired through CSR spent in the financial year

(a) Date of creation or acquisition of the capital asset(s).

(b) Amount of CSR spent for creation or acquisition of capital asset.

(c) Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc.

(d) Provide details of the capital asset(s) created or acquired (including complete address and location of the capital asset).

11. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5) NOT APPLICABLE

For PHARMED Limited

K.K. AURORA

SUNEET AURORA

Chairman of the CSR Committee

Director and a Member

DIN : 00767845

DIN : 02244628

Place : Bengaluru

Date : 18-08-2022

ANNEXURE 6

STATEMENT CONTAINING THE SALIENT FEATURES OF THE FINANCIAL STATEMENTS OF SUBSIDIARIES OR ASSOCIATE COMPANIES OR JOINT VENTURES (AOC-1)

{Pursuant to first proviso to Sub-section (3) of Section 129 of the Companies Act, 2013, read with Rule 5 of the Companies (Accounts) Rules 2014}

## Part A Subsidiaries

(Information in respect of each subsidiary to be presented with amounts in Rs.)

1	Name of the Subsidiary	SUNORA INVESTMENTS PVT. LTD.
2	The date since when subsidiary was acquired	30th March 2013
3	Reporting period for the subsidiary concerned, if different from the holding Companys reporting period	01-04-2021 to 31-03-2022
4	Reporting currency and Exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries	NA
5	Share capital	Rs. 30,00,000
6	Reserves and surplus	Rs. 19,214,610
7	Total assets	Rs. 2,72,87,767
8	Total Liabilities	Rs. 27,287,767
9	Investments	NIL
10	Turnover	NIL
11	Profit before taxation	(1,13,915)
12	Provision for taxation	NIL
13	Profit after taxation	(1,13,915)
14	Proposed dividend	NIL
15	Extent of shareholding (in percentage)	100%

Notes: The following information shall be furnished at the end of the statement:

1. Names of subsidiaries which are yet to commence operations - Nil
2. Names of subsidiaries which have been liquidated or sold during the year - Nil

#### Part B Associates and Joint Ventures

Statement pursuant to Section 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures

Name of Associates or Joint Ventures	Name 1	Name 2	Name 3
1. Latest audited Balance Sheet Date	NA	NA	NA
2. Date on which the Associate or Joint Venture was associated or acquired	NA	NA	NA
3. Shares of Associate or Joint Ventures held by the Company on the year end	NA	NA	NA
No.	NA	NA	NA
Amount of Investment in Associates or Joint Venture	NA	NA	NA

Extent of Holding (in percentage)	NA	NA	NA
4. Description of how there is significant influence	NA	NA	NA
5. Reason why the Associate / Joint Venture is not consolidated	NA	NA	NA
6. Net worth attributable to shareholding as per latest audited Balance Sheet	NA	NA	NA
7. Profit or Loss for the year	NA	NA	NA
i. Considered in Consolidation	NA	NA	NA
ii. Not Considered in Consolidation	NA	NA	NA

- Names of associates or joint ventures which are yet to commence operations.
- Names of associates or joint ventures which have been liquidated or sold during the year.

Note: This Form is to be certified in the same manner in which the Balance Sheet is to be certified.

For and on behalf of the Board of Directors

Suneet Aurora	V. Krishnamurthy	N. B. Shroff
Chairman & MD	Whole Time Director	Whole Time Director
DIN No. : 02244628	DIN No. : 00625079	DIN No. : 00625261

Place: Bengaluru

Date: 18-08-2022

ANNEXURE-7

Form No. MR-3

Secretarial Audit Report

For the financial year ended 31st March 2022

[Pursuant to section 204(1) of the Companies Act, 2013 and rule No.9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

To:

The Members

Pharmed Limited

CIN: U24230MH1946PLC005121

Pharmed House

141, Walchand Hirachand Marg

Fort, Mumbai - 400001

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by Pharmed Limited (the Company). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on our verification of the books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the company has, during the audit period covering the financial year ended on 31st March 2022 complied with the statutory provisions listed hereunder and also that the Company has proper Board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter.

We have examined the books, papers, minute books, forms and returns filed and other records maintained by Pharmed Limited for the financial year ended on 31st March 2022 according to the provisions of:

1. The Companies Act, 2013 (the Act) and the rules made thereunder;
2. The Securities Contracts (Regulation) Act, 1956 (SCRA) and the rules made thereunder;
3. The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder.

4. As the company does not have Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings, the audit under Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder is not required.

5. The laws, Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 (SEBI Act) are not applicable to the company as the company is an unlisted public company.

We have also examined compliance with the applicable clauses of the following:

- a. Secretarial Standards issued by The Institute of Company Secretaries of India.
- b. As the company is an unlisted public company, the provisions of Listing Agreement and the SEBI (Listing Obligations Disclosure Requirements) Regulations, 2015) are not applicable to the company.

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above excepting for the following:

- (i) non-compliance of section 124(6) of the Companies Act, 2013 read with corresponding rules made thereunder, with regard to transfer of shares to Investor Education and Protection Fund

We further state that, during the period under review and based on our verification of the records maintained by the Company and also on review of compliance reports/statements by the respective department heads taken on record by the Board of Directors of the company, in our opinion, adequate systems and processes and control mechanism commensurate to the size and nature of the company's business exist in the company to monitor and ensure compliances with applicable laws, industry specific laws, labour laws, intellectual property laws and environmental laws. We have not reviewed the applicable financial laws, direct and indirect tax laws since the same have been subject to review and audit by the Statutory Auditors of the Company.

We, further report that:

1. The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.
2. Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.
3. All decisions of the Board were carried through unanimous votes only.

We further report that during the audit period the company has not taken any major approvals from the members in general meeting.

Place: Bengaluru

For Gopalakrishnaraj H H & Associates

Date: 17/08/2022

Company Secretaries

UDIN: F005654D000801878

Gopalakrishnaraj H H

Proprietor  
FCS: 5654; CP: 4152

PR: 945/2020

Annexure to Secretarial Audit

To,

The Members

Pharmed Limited

CIN: U24230MH1946PLC005121

Pharmed House

141, Walchand Hirachand Marg

Fort, Mumbai 400001

Our report of even date is to be read along with this letter.

1. Maintenance of secretarial record is the responsibility of the management of the company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.
3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the company.



4. Wherever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.

5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.

6. The Secretarial Audit report is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.

Place : Bengaluru

For Gopalakrishnaraj H H & Associates

Date: 17/08/2022

Company Secretaries

UDIN: F005654D000801878

Gopalakrishnaraj H H

Proprietor  
FCS: 5654; CP: 4152

PR: 945/2020

## Textual information (3)

### Description of state of companies affair

Company's affairs and business prospects. The Company's performance during the year under review has been satisfactory. It constantly monitors its performance in the Pharma Industry in terms of its rankings in the Indian Pharma Market and covered market through Research Agencies such as C MARC and IQVIA and takes initiatives on new products.

## Textual information (4)

### Disclosures relating to amount recommended to be paid as dividend

Dividend. The Board recommends a dividend at Rs. 3.50 on each fully paid equity share of face value Rs. 2/- amounting to Rs. 1,50,71,700/-. During the year the Company has transferred Rs. 60,250/- (Rupees Sixty thousand Two hundred and Fifty Only) to the Investor Education and Protection Fund (IEPF), being unclaimed/unpaid dividend amount lying in the unpaid dividend account of the Company since 2014. The Board is yet to transfer the shares related to these unpaid dividends to IEPF.

## Textual information (5)

### Details regarding energy conservation

Details of Conservation of energy, Technology absorption and Foreign exchange earnings and outgo. Details of Conservation of energy, Technology absorption and Foreign exchange earnings and outgo are annexed as Annexure 4. Details of Conservation of energy, Technology absorption and Foreign exchange earnings and outgo as per Rule 8(3) of the Companies Accounts) Rules, 2014 (A) Conservation of energy- The operations of the Company are not energy intensive. However, wherever possible, adequate measures are taken to reduce energy consumption. The Company also makes evaluation on a continuous basis to explore new techniques to make the infrastructure more energy efficient.

## Textual information (6)

### Details regarding foreign exchange earnings and outgo

(A) Foreign exchange earnings and Outgo- Particulars 31-03-2022 31-03-2021 The Foreign Exchange earnings Nil Nil Foreign exchange outgo (Rs.) 70.19 lakhs Nil

## Textual information (7)

### Disclosures in director's responsibility statement

Directors' Responsibility Statement. To the best of our knowledge and belief and according to the information and explanations obtained by us, your Directors make the following statements in terms of Section 134(3)(c) of the Companies Act, 2013. a) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures; b) the Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit and loss of the Company for that period; c) the Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities; d) the Directors had prepared the annual accounts on a going concern basis; and e) the Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

## Textual information (8)

### Details of material changes and commitment occurred during period affecting financial position of company

Material changes and commitments, 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. There are no material changes and commitments, 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.

## Textual information (9)

### **Particulars of loans guarantee investment under section 186 [Text Block]**

Particulars of loans, guarantees or investments u/s 186 of the Companies Act, 2013.

The Company has not given any loans, guarantees or investments under section 186 of the Companies Act, 2013 during the financial year.

## Textual information (10)

### Particulars of contracts/arrangements with related parties under section 188(1) [Text Block]

Particulars of contracts or arrangements with related parties referred to in section 188(1) of the Companies Act, 2013.

All related party transactions that were entered into during the year were on arm's length basis and were in the ordinary course of business. The particulars of these contracts or arrangements with related parties referred to in section 188(1) of the Companies Act, 2013, during the financial year are given in prescribed form AOC-2 as Annexure- 3.

Annexure - 3

#### PARTICULARS OF CONTRACTS/ARRANGEMENTS MADE WITH THE RELATED PARTIES (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 arm's length transactions under third proviso thereto.

1. Details of contracts or arrangements or transactions not at arm's length basis – Nil.
2. Details of material contracts or arrangement or transactions at arm's length basis – Nil.

For and on behalf of the Board of Directors

Suneet Aurora	V. Krishnamurthy	N. B. Shroff
Chairman & MD	Whole Time Director	Whole Time Director
DIN No. : 02244628	DIN No. : 00625079	DIN No. : 00625261

Place: Bengaluru

Date: 18-08-2022

## Textual information (11)

### **Details of statement indicating manner in which formal annual evaluation made by board of its performance and of its committees and individual directors [Text Block]**

Statement indicating the manner in which formal annual evaluation has been made by the Board of its own performance and that of its committees and Individual Directors.

Pursuant to the provisions of the Companies Act, 2013, the Board has carried out an annual performance evaluation of its own performance, the Directors individually, as well as the evaluation of the working of its Audit, Nomination and Remuneration Committee.

## Textual information (12)

### **Disclosure of statement on declaration given by independent directors under section 149(6) [Text Block]**

Declarations given by Independent Directors as per section 134(3)(d) of the Companies Act, 2013.

Both Independent Directors have given their declarations to the effect that they meet the criteria of independence as laid down under Section 149 (6) of the Companies Act, 2013.

## Textual information (13)

### **Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [Text Block]**

Policy on Directors Appointment and Remuneration including criteria for determining qualifications, positive attributes, independence of a Director and other matters as stated in section 178(3) of the Companies Act, 2013.

The Company believes in Professional Management. Hence has appointed qualified and experienced professionals as Whole Time Directors to manage the Operations, Finance and Legal functions of the Company. Apart from that the Company has appointed 2 Independent Directors who are from the Industrial and Medical fields. The Whole Time Directors and Managing Director are remunerated as decided by the Nomination and Remuneration Committee and approved by the General Body of Shareholders. The other Non-Executive Directors are remunerated as per limits provided under the Companies Act 2013. Competence of Management is the key criterion in appointment of Directors. The key managerial personnel other than the Whole Time Directors, will also be appointed and compensated as per policy determined by the Committee.

The policy of the Company on Directors' appointment and remuneration, including criteria for determining qualifications, positive attributes, independence of a Director and other matters provided under sub-section (3) of Section 178 of the Companies Act, 2013, adopted by the Board, is appended as Annexure - 2 to the Board's Report. We affirm that the remuneration paid to the Directors is as per the terms.

Annexure -2

### **NOMINATION AND REMUNERATION POLICY**

Our policy on the appointment and remuneration of Directors and Key Managerial Personnel provides a framework based on which our Human Resources Management aligns their recruitment plans for the strategic growth of the Company. The Nomination and Remuneration policy is provided herewith pursuant to Section 178(4) of the Companies Act 2013.

#### **I. PREAMBLE**

Pursuant to Section 178 of the Companies Act 2013, the Board of Directors shall constitute the Nomination and Remuneration Committee. The Company already constituted Nomination and Remuneration Committee comprising of three non-executive Independent Directors, which also meets the requirement of Companies Act 2013.

A Policy is required to be formulated in compliance with Section 178 of the Companies Act, 2013 read along with the applicable rules.

## II. OBJECTIVES

The Key Objectives of the Committee:

- a) To guide the Board in relation to appointment and removal of Directors, Key Managerial Personnel.
- b) To evaluate the performance of the Board Members and submit the necessary reports for further evaluation from the Board.
- c) To recommend to the Board on Remuneration payable to the Directors, Key Managerial Personnel.

## III. DEFINITIONS

- “Board” means Board of Directors of the Company.
- “Company” means “Pharmed Limited.”
- “Independent Director” means a Director referred to in Section 149 (6) of the Companies Act 2013.
- “Key Managerial Personnel” (KMP) means
  - (i) Chief Executive Officer or the Managing Director or the Manager,
  - (ii) Whole Time Director,
  - (iii) Company Secretary,
  - (iv) Chief Financial Officer, and
  - (v) Such other officer as may be prescribed.
- “Nomination and Remuneration Committee” shall mean a Committee of Board of Directors of the Company, constituted in accordance with the provisions of Section 178 of the Companies Act, 2013.

- “Policy or This Policy” means “Nomination and Remuneration Policy.”
- “Remuneration” means any money or its equivalent given or passed to any person for services rendered by him and includes perquisites as defined under the Income-tax Act, 1961.

#### IV. INTERPRETATION

Terms that have not been defined in this Policy shall have the same meaning assigned to them in the Companies Act, 2013.

#### V. GUIDING PRINCIPLES

The Policy ensures that:

- The level and composition of remuneration is reasonable and sufficient to attract, retain and motivate Directors of the quality required to run the Company successfully.
- Relationship of remuneration to performance is clear and meets appropriate performance benchmarks.
- Remuneration to Directors, Key Managerial Personnel involves a balance between fixed and incentive pay reflecting short and long-term performance objectives appropriate to the working of the Company and its goals.
- To lay down criteria and terms and conditions with regard to identifying persons who are qualified to become Directors (Executive and Non-executive) and Key Managerial positions and to determine their remuneration.
- To determine remuneration based on the Company’s size and financial position and trends and practices on remuneration prevailing in peer companies, in the industry.
- To carry out evaluation of the performance of Directors, as well as Key Managerial Personnel and to provide for reward(s) linked directly to their effort, performance, dedication and achievement relating to the Company’s operations; and



- To retain, motivate and promote talent and to ensure long-term sustainability of talented managerial persons and create competitive advantage.
  
- To lay down criteria for appointment, removal of Directors, Key Managerial Personnel and evaluation of their performance.

## VI. MEMBERSHIP

- a) The Committee shall comprise at least three (3) Directors, all of whom shall be non-executive Directors and at least half shall be Independent.
  
- b) Minimum two (2) members shall constitute a quorum for the Committee Meeting.

## VII. CHAIRMAN

Chairman of the Committee shall be as nominated by the Board and in his absence the Committee shall choose one among its members as its Chairman for such meeting.

## VIII. FREQUENCY OF MEETINGS

The Committee shall meet as and when required.

IX. COMMITTEE MEMBERS' INTERESTS

A member of the Committee is not entitled to be present when his or her own remuneration is discussed at a meeting or when his or her performance is being evaluated.

X. VOTING

a) Matters arising for determination at Committee meetings shall be decided by a majority of votes of Members present and voting and any such decision shall for all purposes be deemed a decision of the Committee.

b) In the case of equality of votes, the Chairman of the meeting will have a casting vote.

For and on behalf of the Board of Directors

Suneet Aurora

V. Krishnamurthy

N. B. Shroff

Chairman & MD

Whole Time Director Whole Time Director

DIN No. : 02244628

DIN No. : 00625079

DIN No. : 00625261

Place: Bengaluru

Date: 18-08-2022

## Textual information (14)

### **Disclosure of statement on development and implementation of risk management policy [Text Block]**

Development and Implementation of Risk Management Policy.

The business and financial risk of the Company are akin to any other Company in the same line of business. The Company has a robust Enterprise Risk Management framework to identify and evaluate business risk opportunities. This framework seeks to create transparency, minimize adverse impact on the business objectives and enhance the Company's competitive advantage. The model has different modes that help in identifying risk trends, exposure and potential impact analysis at a company level and also separately for different business segments. The Company has identified various risks and also has mitigation plans for each risk identified.

## Textual information (15)

### Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [Text Block]

Corporate Social Responsibility (CSR).

The Company has Corporate Social Responsibility (CSR) Committee and the members of this committee are: Mr. K. K. Aurora, Mr. S. N. Agarwal and Mr. Suneet Aurora. The annual report on CSR activities are given in the Annexure -5.

Annexure – 5

Corporate Social Responsibility (CSR)

[Pursuant to clause (o) of sub-section (3) of section 134 of the Act and Rule 9 of the Companies (Corporate Social Responsibility) Rules, 2014]

1. Brief outline on CSR Policy of the Company.

The Company has identified a few projects for contribution in its CSR Program. These mainly deal with Donations towards Promoting Healthcare Awareness, Health Education and Vocational skills. All donations made are in compliance with company's CSR objective and policy.

2. Composition of CSR Committee:

Sl. No.	Name of Director	Designation / Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1	Mr. K.K. Aurora	Chairman Emeritus	1	1
2	Mr. S.N. Agarwal	Independent Director	1	1
3	Mr. Suneet Aurora	Chairman & Managing Director	1	1

3. The web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company:

4. Details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014, if applicable – Not applicable.

5. Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 and amount required for set off for the financial year, if any,

Sl. No.	Financial Year	Amount available for set-off from preceding financial years (in Rs)	Amount required to be set-off for the financial year, if any (in Rs)
1	2021-22	17,41,376	17,41,376
	Total	17,41,376	17,41,376

6. Average net profit of the company as per section 135(5): Rs.30,14,37,686

7. (a) Two percent of average net profit of the company as per section 135(5): Rs.60,28,754

(b) Surplus arising out of the CSR projects or programmes or activities of the previous financial years Rs. Nil

(c) Amount required to be set off for the financial year, if any; Rs. 17,41,376

(d) Total CSR obligation for the financial year (7a+7b-7c): Rs. 42,87,378

8. (a) CSR amount spent or unspent for the financial year:

Total Amount Spent for the Financial Year. (In Rs.)      Amount Unspent (in Rs.)

FY - 2021-22	Total Amount transferred to Unspent CSR Account as per section 135(6).	Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5).				
	Amount (Rs.)	Date of transfer	Name of the Fund		Amount (Rs.)	Date of transfer
Rs.17,41,376	Rs.42,87,378	31.03.2022	....		....	....

(b) Details of CSR amount spent against ongoing projects for the financial year 2021-22

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Sl. No.	Name of the Project.	Item from the list of activities in Schedule VII to the Act.	Local area (Yes/No).	Location of the project.	Project duration.	Amount allocated for the project (in Rs.).	Amount spent in the current financial Year (in Rs.).	Amount transferred to Unspent CSR Account for the project as per Section 135(6) (in Rs.).	Mode of Implementation - Direct (Yes/No).	Mode of Implementation - Through Implementing Agency
State. District						Name	CSR Registration Number			
1	Indraprastha Global Education Research Foundation	ii	Yes	Regd Office: 343, Tarun Enclave Pitampura, Delhi - 110034		Rs.10,00,000	Rs.10,00,000		No	Same as Col 2
2	Indraprastha Global Education Research Foundation	ii	Yes	Regd Office: 343, Tarun Enclave Pitampura, Delhi - 110034		Rs.10,00,000	Rs.10,00,000		No	Same as Col2
3	Indraprastha Global Education Research Foundation	ii	Yes	Regd Office: 343, Tarun Enclave Pitampura, Delhi - 110034		Rs.10,00,000	Rs.10,00,000		No	Same as Col 2
4	Indraprastha Global Education Research Foundation	ii	Yes	Regd Office: 343, Tarun Enclave Pitampura, Delhi - 110034		Rs.10,00,000	Rs.10,00,000		No	Same as Col 2
5	CMCA	ii	Yes	#346, 3rd cross, 8th A Main, IV Block, Koramangala, Bangalore 560034		Rs.1,00,000	Rs.1,00,000		No	Same as Col 2
6	Sadhu Vaswani Mission Trust	ii	Yes	1/1A, Wadhwa House, Kumara Park east,		Rs.1,00,000	Rs.1,00,000		No	Same as Col 2

Bangalore,  
KA06, KA,  
560001

Total Rs.42,00,000/- Rs.42,00,000/-

(c) Details of CSR amount spent against other than ongoing projects for the financial year:

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Sl. No.	Name of the Project	Item from the list of activities in schedule VII to the Act.	Local area (Yes/No).	Location of the project.	Amount spent for the project (in Rs.).	Mode of implementation - Direct (Yes/No).	Mode of implementation - Through implementing agency.

District

State Name. CSR registration number.

...NA...

TOTAL

(d) Amount spent in Administrative Overheads: Nil

(e) Amount spent on Impact Assessment, if applicable, Nil

(f) Total amount spent for the Financial Year (8b+8c+8d+8e): Rs. 42,00,000

(g) Excess amount for set off, if any: Rs. Nil

Sl. No.	Particular	Amount (in Rs.)
(i)	Two percent of average net profit of the company as per section 135(5) (2021-22)	60,28,754
(ii)	Total amount spent for the Financial Year (2021-22)	17,41,376
(iii)	Excess amount spent for the financial year [(ii)-(i)]	....
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	....
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	Nil

## 9. (a) Details of Unspent CSR amount for the preceding three financial years: NIL

Sl. No.	Preceding Financial Year.	Amount transferred to Unspent CSR Account under section 135 (6) (in Rs.)	Amount spent in the reporting Financial Year (in Rs.).	Amount transferred to any fund specified under Schedule VII as per section 135(6), if any.	Amount remaining to be spent in succeeding financial years. (in Rs.)
	Name of the Fund	Amount (in Rs).	Date of transfer.		
1.		-	NA -		
	Total				

## (b) Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s): NIL

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Sl. No.	Project ID.	Name of the Project.	Financial Year in which the project was commenced.	Project duration.	Total amount allocated for the project (in Rs.).	Amount spent on the project in the reporting Financial Year (in Rs).	Cumulative amount spent at the end of reporting Financial Year. (in Rs.)	Status of the project - Completed /Ongoing.
1								
	Total		-	NA -				

## 10. In case of creation or acquisition of capital asset, furnish the details relating to the asset so

created or acquired through CSR spent in the financial year –

(a) Date of creation or acquisition of the capital asset(s).

(b) Amount of CSR spent for creation or acquisition of capital asset.



(c) Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc.

(d) Provide details of the capital asset(s) created or acquired (including complete address and location of the capital asset).

11. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5) NOT APPLICABLE

For PHARMED Limited

K.K. AURORA

SUNEET AURORA

Chairman of the CSR Committee

Director and a Member

DIN : 00767845

DIN : 02244628

Place : Bengaluru

Date : 18-08-2022

## Textual information (16)

**Disclosure of financial summary or highlights [Text Block]**

## Financial summary and highlights

(Amount in Rs.Lakhs)

Particulars	Year ended 31/03/2022	Year ended 31/03/2021
Revenue from operations	35019	28194
Other Income	943	431
Total Income	35962	28626
Operating Expenses	30199	23438
EBITDA	5763	5188
Financial Charges	30	29
Depreciation	232	197
Profit before Tax	5501	4962
Tax Expense	1269	1223
Profit after Tax	4232	3738
Interim Dividend Paid	1,50,71,700	-
Proposed Final Dividend	1,50,71,700	10,76,550
Transferred to Reserves	Nil	Nil

Standalone.

On a standalone basis, your Company recorded revenue of Rs. 37057 lakhs as against Rs. 30188 lakhs in the previous year from operations. After accounting for Sales Returns and Trade Discounts, the net revenue is Rs. 35019 lakhs as against Rs. 28194 lakhs in the previous year. The Company's Net Profit on a standalone basis stood at Rs. 4232 lakhs as against Rs. 3739 lakhs in the corresponding previous year.

Consolidated.

During the year under review, your Company recorded consolidated revenue of Rs. 37057 lakhs as against Rs. 30188 lakhs in the previous year from operations. After accounting for Sales Returns and Trade Discounts, the net revenue is Rs. 35019 lakhs as against Rs. 28194 lakhs in the previous year.

The Company's Consolidated Net Profit for the year stood at Rs. 4231 lakhs, as against Rs. 3738 lakhs in the previous year.

## Textual information (17)

### Details of directors or key managerial personnels who were appointed or have resigned during year [Text Block]

The composition of the Board of Directors and changes in the composition of the Board of Directors are reported as under:

Sl. No.	Name	Designation	Date of Appointment	Date of Resignation
1	Mr. S. N. Agarwal	Independent Director	29.09.2014	NA
2	Dr. Jagdish Chinnappa	Independent Director	29.09.2014	NA
3	Mr. K. K. Aurora	Chairman Emeritus, Non-Executive Director	01.08.2008	NA
4	Mr. Suneet Aurora	Chairman & Managing Director	01.08.2008	NA
5	Mr. K. L. Kapoor	Whole Time Director	01.08.2008	NA
6	Mr. V. Krishnamurthy	Whole Time Director	05.05.2003	NA
7	Mr. N. B. Shroff	Whole Time Director	01.04.2003	NA
8	Mrs. Yogesh Saran Aurora	Whole Time Director	01.07.2020	NA

## Textual information (18)

### Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [Text Block]

Holding, Subsidiary and Associate companies and Joint Ventures.

The Company has one subsidiary. The Company does not have any associates companies or joint ventures in India and abroad.

Sl. No.	Name of the Entity	Country	Whether subsidiary/ Associate /Joint Venture
1.	Sunora Investments Pvt. Ltd.	India	Subsidiary

The statement containing salient features of the financial statement of its subsidiary is given in prescribed form AOC-1 as Annexure-6.

Statement on subsidiaries.

The Company has a wholly owned subsidiary Sunora Investments Private Limited. Sunora Investment Private Limited is not engaged in any commercial activity. There is no financial impact of this subsidiary on the Company.

#### ANNEXURE 6

#### STATEMENT CONTAINING THE SALIENT FEATURES OF THE FINANCIAL STATEMENTS OF SUBSIDIARIES OR ASSOCIATE COMPANIES OR JOINT VENTURES (AOC-1)

{Pursuant to first proviso to Sub-section (3) of Section 129 of the Companies Act, 2013, read with Rule 5 of the Companies (Accounts) Rules 2014}

#### Part A Subsidiaries

(Information in respect of each subsidiary to be presented with amounts in Rs.)

1 Name of the Subsidiary

SUNORA INVESTMENTS PVT.  
LTD.

2	The date since when subsidiary was acquired	30th March 2013
3	Reporting period for the subsidiary concerned, if different from the holding Companys reporting period	01-04-2021 to 31-03-2022
4	Reporting currency and Exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries	NA
5	Share capital	Rs. 30,00,000
6	Reserves and surplus	Rs. 19,214,610
7	Total assets	Rs. 2,72,87,767
8	Total Liabilities	Rs. 27,287,767
9	Investments	NIL
10	Turnover	NIL
11	Profit before taxation	(1,13,915)
12	Provision for taxation	NIL
13	Profit after taxation	(1,13,915)
14	Proposed dividend	NIL
15	Extent of shareholding (in percentage)	100%

Notes: The following information shall be furnished at the end of the statement:

- Names of subsidiaries which are yet to commence operations - Nil
- Names of subsidiaries which have been liquidated or sold during the year - Nil

## Part B Associates and Joint Ventures

Statement pursuant to Section 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures

Name of Associates or Joint Ventures	Name 1	Name 2	Name 3
1. Latest audited Balance Sheet Date	NA	NA	NA
2. Date on which the Associate or Joint Venture was associated or acquired	NA	NA	NA
3. Shares of Associate or Joint Ventures held by the Company on the year end	NA	NA	NA
No.	NA	NA	NA
Amount of Investment in Associates or Joint Venture	NA	NA	NA
Extent of Holding (in percentage)	NA	NA	NA
4. Description of how there is significant influence	NA	NA	NA
5. Reason why the Associate / Joint Venture is not consolidated	NA	NA	NA
6. Net worth attributable to shareholding as per latest audited Balance Sheet	NA	NA	NA
7. Profit or Loss for the year	NA	NA	NA
i. Considered in Consolidation	NA	NA	NA
ii. Not Considered in Consolidation	NA	NA	NA
1. Names of associates or joint ventures which are yet to commence operations.			
2. Names of associates or joint ventures which have been liquidated or sold during the year.			

Note: This Form is to be certified in the same manner in which the Balance Sheet is to be certified.

For and on behalf of the Board of Directors

Suneet Aurora	V. Krishnamurthy	N. B. Shroff
Chairman & MD	Whole Time Director	Whole Time Director
DIN No. : 02244628	DIN No. : 00625079	DIN No. : 00625261

Place: Bengaluru

Date: 18-08-2022

## Textual information (19)

### **Details relating to deposits covered under chapter v of companies act [Text Block]**

Public Deposits.

The Company has not accepted any public deposits under Chapter V of the Companies Act, 2013 and the Companies (Acceptance of Deposit) Rules, 2014 during the financial year.

Details of unsecured loans from Directors and relative of Directors as per proviso to Rule 2(viii) of the Companies (Acceptance of Deposits) Rules, 2014.

The Company has not accepted any unsecured loans from Directors and relative of Directors as per proviso to Rule 2(viii) of the Companies (Acceptance of Deposits) Rules, 2014.



## Textual information (20)

### **Details of deposits which are not in compliance with requirements of chapter v of act [Text Block]**

Public Deposits.

The Company has not accepted any public deposits under Chapter V of the Companies Act, 2013 and the Companies (Acceptance of Deposit) Rules, 2014 during the financial year.

Details of unsecured loans from Directors and relative of Directors as per proviso to Rule 2(viii) of the Companies (Acceptance of Deposits) Rules, 2014.

The Company has not accepted any unsecured loans from Directors and relative of Directors as per proviso to Rule 2(viii) of the Companies (Acceptance of Deposits) Rules, 2014.

## Textual information (21)

### **Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [Text Block]**

Significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and Company's operations in future.

No significant and material orders are passed by the regulators or courts or tribunals impacting the going concern status and Company's operations in future.

## Textual information (22)

### **Details regarding adequacy of internal financial controls with reference to financial statements [Text Block]**

Internal Financial Control.

The Board has adopted the policies and procedures for ensuring the orderly and efficient conduct of its Business, including adherence to the Company's policies, safeguarding of its assets, prevention and detection of frauds and errors, accuracy and completeness of the accounting records, and timely preparation of the reliable financial disclosures.

## Textual information (23)

### Disclosure of appointment and remuneration of managerial personnels [Text Block]

Information required as per Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

As the Company is an unlisted Company, provisions of section 197(12) of the Companies Act, 2013 read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 are not applicable to the Company.

### [400200] Disclosures - Auditors report

#### Details regarding auditors [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Auditors [Axis]	1
	01/04/2021 to 31/03/2022
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	Navin Nayak & Associates
Name of auditor signing report	Navin Krishnaraya Nayak
Firms registration number of audit firm	014367S
Membership number of auditor	205154
Address of auditors	NO 43, 3RD FLOOR, VS CENTURY TOWERS, HB S A M A J, BASAVANAGUDI, BANGALORE 560004
Permanent account number of auditor or auditor's firm	AAJFN9946P
SRN of form ADT-1	R76677244
Date of signing audit report by auditors	18/08/2022
Date of signing of balance sheet by auditors	18/08/2022

**Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Table]****..(1)**

Unless otherwise specified, all monetary values are in Lakhs of INR

<b>Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]</b>	<b>Auditor's favourable remark [Member]</b>	<b>Clause not applicable [Member]</b>
	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2021 to 31/03/2022</b>
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]		
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]		
Disclosure in auditors report relating to fixed assets	Textual information (24) [See below]	
Disclosure relating to quantitative details of fixed assets	Textual information (25) [See below]	
Disclosure relating to physical verification and material discrepancies of fixed assets	Textual information (26) [See below]	
Disclosure relating to title deeds of immovable properties	Textual information (27) [See below]	
Disclosure in auditors report relating to inventories	Textual information (28) [See below]	
Disclosure in auditors report relating to loans		Textual information (29) [See below]
Disclosure about loans granted to parties covered under section 189 of companies act		Textual information (30) [See below]
Disclosure relating to terms and conditions of loans granted		Textual information (31) [See below]
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Textual information (32) [See below]	
Disclosure in auditors report relating to deposits accepted		Textual information (33) [See below]
Disclosure in auditors report relating to maintenance of cost records		Textual information (34) [See below]
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (35) [See below]	
Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]	Textual information (36) [See below]	
Disclosure relating to disputed statutory dues [TextBlock]	Textual information (37) [See below]	
Disclosure in auditors report relating to default in repayment of financial dues	Textual information (38) [See below]	
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised		Textual information (39) [See below]
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	Textual information (40) [See below]	
Disclosure in auditors report relating to managerial remuneration	Textual information (41) [See below]	
Disclosure in auditors report relating to Nidhi Company		In our opinion and according to the information and explanations given to us, The Company is not a nidhi company. Accordingly Clause 3(xii) of the Order is not applicable to the Company.
Disclosure in auditors report relating to transactions with related parties	Textual information (42) [See below]	
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures		Textual information (43) [See below]
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him		Textual information (44) [See below]
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934		The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934

Unless otherwise specified, all monetary values are in Lakhs of INR

	<b>01/04/2021 to 31/03/2022</b>
Disclosure in auditor's report explanatory [TextBlock]	Textual information (45) [See below]
Whether companies auditors report order is applicable on company	Yes
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

## Textual information (24)

### Disclosure in auditors report relating to fixed assets

i. In respect of the Company's Property, Plant and Equipment and Intangible Assets: a. The Company has maintained proper records showing full particulars including quantitative details and situation of Property, Plant and Equipment and relevant details of right-of-use assets. b. The company has a program of verification to cover all the items of Property, Plant and Equipment in a phased manner which, in our opinion, is reasonable having regard to the size of the company and nature of its assets. Pursuant to the program, certain fixed assets were physically verified by the management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification. c. According to the information and explanations given to us, the records examined by us and based on the examination of the conveyance deeds / registered sale deed provided to us, We report that the title deeds, comprising all the immovable properties of land and buildings which are freehold, are held in the name of the company as at the balance sheet date. In respect of immovable properties of land and buildings that have been taken on lease and disclosed as Property, Plant and Equipment in the standalone financial statements, the lease agreements are in the name of the company.

## Textual information (25)

### Disclosure relating to quantitative details of fixed assets

The Company has maintained proper records showing full particulars including quantitative details and situation of Property, Plant and Equipment and relevant details of right-of-use assets.

## Textual information (26)

### Disclosure relating to physical verification and material discrepancies of fixed assets

The company has a program of verification to cover all the items of Property, Plant and Equipment in a phased manner which, in our opinion, is reasonable having regard to the size of the company and nature of its assets. Pursuant to the program, certain fixed assets were physically verified by the management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

## Textual information (27)

### Disclosure relating to title deeds of immovable properties

According to the information and explanations given to us, the records examined by us and based on the examination of the conveyance deeds / registered sale deed provided to us, We report that the title deeds, comprising all the immovable properties of land and buildings which are freehold, are held in the name of the company as at the balance sheet date. In respect of immovable properties of land and buildings that have been taken on lease and disclosed as Property, Plant and Equipment in the standalone financial statements, the lease agreements are in the name of the company.

## Textual information (28)

### Disclosure in auditors report relating to inventories

In respect of inventories: a. As Explained to us Inventories were physically verified by management at reasonable intervals. b. In our opinion, and according to the information and explanation given to us, the procedures of physical verification of inventories followed by the management were reasonable and adequate in relation to the size of the company and the nature of the business. c. In our opinion, and according to the information and explanation given to us, the company has maintained proper books of its inventories and no material discrepancies were noticed on physical verification.

## Textual information (29)

### **Disclosure in auditors report relating to loans**

In respect of Loans secured or unsecured to Parties Listed under section 189 of the Companies Act, 2013: a. According to the information and explanation given to us the Company has not granted any loans, secured or unsecured to companies, firms or other parties covered in the registered maintained under section 189 the Companies Act 2013, (the Act). b. The company has not taken any loans from companies in which directors are interested during the year. c. As the Company has not granted or taken any loans this clause is not applicable.

## Textual information (30)

### **Disclosure about loans granted to parties covered under section 189 of companies act**

In respect of Loans secured or unsecured to Parties Listed under section 189 of the Companies Act, 2013: According to the information and explanation given to us the Company has not granted any loans, secured or unsecured to companies, firms or other parties covered in the registered maintained under section 189 the Companies Act 2013, (the Act). The company has not taken any loans from companies in which directors are interested during the year. As the Company has not granted or taken any loans this clause is not applicable.

## Textual information (31)

### **Disclosure relating to terms and conditions of loans granted**

i. In respect of Loans secured or unsecured to Parties Listed under section 189 of the Companies Act, 2013: a. According to the information and explanation given to us the Company has not granted any loans, secured or unsecured to companies, firms or other parties covered in the registered maintained under section 189 the Companies Act 2013, (the Act). b. The company has not taken any loans from companies in which directors are interested during the year. As the Company has not granted or taken any loans this clause is not applicable

## Textual information (32)

### **Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013**

In our opinion, and according to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of the Act, with respect of grant of loans, making investments and providing guarantees and securities, as applicable

## Textual information (33)

### **Disclosure in auditors report relating to deposits accepted**

The Company has not accepted deposits during the year and does not have any unclaimed deposits as at March 31, 2022 and therefore, the provisions of the Clause 3(v) of the order are not applicable to the Company.

## Textual information (34)

### **Disclosure in auditors report relating to maintenance of cost records**

The maintenance of cost records has not been prescribed by the Central Government under sub section (1) of section 148 of the Companies Act, 2013 for the business activities carried out by the Company. Thus, reporting under Clause 3(vi) of the order is not applicable to the Company.

## Textual information (35)

### Disclosure in auditors report relating to statutory dues [Text Block]

i. According to the records of the company and information and explanations given to us, and on the basis of our examination of the records of the Company, in respect of statutory dues and other dues

a. The Company has generally been regular in depositing undisputed statutory dues, including Provident Fund, Employees' state insurance, Income Tax, Goods and Service Tax, Customs Duty, Cess and other material statutory dues applicable to it with the appropriate authorities during the year.

b. There were no undisputed amounts payable in respect of Provident Fund, Employees' state insurance, Income Tax, Goods and Service Tax, Customs Duty, Cess and other material statutory dues were in arrears, as at 31st March 2022 for a period of more than six months from the date they became payable.

c. Details of dues of income Tax ,sales tax ,Service Tax ,Excise duty and value added tax which have not been deposited as at March 31st 2022 on account of dispute are given below,

Name of the Statute	Nature of Dues	Amount (Rs.)	Year	Forum where dispute is pending
Income Tax Act 1961	Income Tax	4,47,54,440	AY 2014-15	CIT(A), Mumbai
Income Tax Act 1961	Income Tax	11,21,031	AY 2017-18	CIT(A), Mumbai
Income Tax Act 1961	Income Tax	5,32,714	AY 2018-19	CIT(A), Mumbai

## Textual information (36)

### Disclosure relating to regularity in payment of undisputed statutory dues [Text Block]

The Company has generally been regular in depositing undisputed statutory dues, including Provident Fund, Employees' state insurance, Income Tax, Goods and Service Tax, Customs Duty, Cess and other material statutory dues applicable to it with the appropriate authorities during the year.

## Textual information (37)

### Disclosure relating to disputed statutory dues [Text Block]

Details of dues of income Tax ,sales tax ,Service Tax ,Excise duty and value added tax which have not been deposited as at March 31st 2022 on account of dispute are given below,

Name of the Statute	Nature of Dues	Amount (Rs.)	Year	Forum where dispute is pending
Income Tax Act 1961	Income Tax	4,47,54,440	AY 2014-15	CIT(A), Mumbai
Income Tax Act 1961	Income Tax	11,21,031	AY 2017-18	CIT(A), Mumbai
Income Tax Act 1961	Income Tax	5,32,714	AY 2018-19	CIT(A), Mumbai

## Textual information (38)

### Disclosure in auditors report relating to default in repayment of financial dues

Based on our audit procedures and according to the information and explanations given by the management, the Company has not defaulted in repayment of loans from bank. Further as per the records of the Company, during the year there were no loans or borrowings from any financial institution, government or debenture holders.

## Textual information (39)

### Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised

The Company has not raised money by way of initial public offer or further public offer (including debt instruments) or term loans during the year and hence reporting under Clause 3(ix) of the Order not applicable to the Company.

## Textual information (40)

### **Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period**

To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or no material fraud on the Company by its officers or employees has been noticed or reported during the year.

## Textual information (41)

### **Disclosure in auditors report relating to managerial remuneration**

In our opinion and according to the information and explanations given to us, the company has paid/provided managerial remuneration in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Act.

## Textual information (42)

### **Disclosure in auditors report relating to transactions with related parties**

i. In our opinion and according to information and explanation given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with Sections 177, and 188 of the Companies Act, 2013 where applicable, for all the transaction with the related parties and the details of related party transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.

## Textual information (43)

### **Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures**

During the year the Company has not made any preferential allotment or private placement of shares or fully or partly paid convertible debentures and hence, reporting under Clause 3(xiv) of the Order is not applicable to the Company.

## Textual information (44)

### **Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him**

In our opinion and according to information and explanations given to us, during the year the Company has not entered into any non cash transactions with its directors or persons connected to its directors, hence provisions of Section 192 of the companies Act, 2013 are not applicable to the Company.



## Textual information (45)

### Disclosure in auditor's report explanatory [Text Block]

Independent Auditors Report

To The Members of Pharmed Limited

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of PHARMED LIMITED (the Company), which comprise the Balance Sheet as at, March 31, 2022, the Statement of Profit and Loss for the year ended on that date, Statement of Cash flows for the year then ended and a summary of the significant accounting policies and other explanatory information and notes to the standalone financial statements (hereinafter referred to as standalone financial statements).

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 Companies Act, 2013 (the Act) in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India, of the state of affairs of the Company as at, March 31, 2022, the Profit and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing specified under section 143(10)

of the Act (SAs). Our responsibilities under those Standards are further described in the Auditors Responsibilities for the Audit of the Standalone 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 (ICAI) together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAIs Code of Ethics. 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.

#### Key Audit Matters:

Key audit matters (KAM) are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below the key audit matters to be communicated in our report.

#### Key Audit Matter:

##### Revenue Recognition: Note 1 (h):

The Companys profit is dependent on proper accounting of Revenue and is therefore susceptible to misstatement. Cut off is the key assertion in so far as revenue recognition is concerned, since an inappropriate cut off can result in material misstatement of results for the year.

#### Auditors Response

Our audit procedures with regard to revenue recognition included testing controls, automated and manual, dispatches/ deliveries, inventory reconciliations and assessing the recoverability of trade receivable balances, substantive testing for cut offs and analytical review procedures.

#### Information other than the Financial Statements and Audit Report Thereon

The Companys management and Board of Directors are responsible for the other information. The other information comprises the information included in the Companys annual report but does not include the standalone financial statements and our auditors report thereon.

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

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and in doing so,

consider whether the other information is materially inconsistent with the standalone financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

#### Managements Responsibility for the Standalone Financial Statements

The Companys Management and Board of Directors are responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the state of affairs, profit/loss, and cash flows of the Company in accordance with the accounting standards and other accounting principles generally accepted in India. This responsibility also includes 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 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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management and Board of Directors are responsible for assessing the companys ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the companys financial reporting process.

#### Auditors Responsibility for the Audit of the Standalone Financial Statements

Our objective are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors report that includes our opinion. Reasonable assurance is a high level of assurance but is not 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 user taken on the basis of these standalone 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 standalone financial statement, whether due to fraud or error, designed and performed 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 controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, We are also responsible for the expressing our opinion on whether the company has adequate internal financial controls system in place and the operation 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 the 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 material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statement represents the underlying transactions and events in the manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatement in the standalone financial statements.

We communicate with those charged with governance 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 provided 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 standalone 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 purpose 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, Statement of Profit and Loss and the Statement of Cash Flow 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 (Accounting) Rules, 2014.
- e) on the basis of written representations received from the directors as on March 31, 2022, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2022, 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 with reference to the standalone financial statements of the company and the operating effectiveness of such controls, refer to our separate report in Annexure A and our report express an unmodified opinion on the adequacy and operating effectiveness of the company's internal financial controls over financial reporting.
- g) With respect to the other matters to be included in the Auditors Report in accordance with the requisition of section 197(16) of the Act, as amended,
- In our opinion and to the best of our information and according to the explanations given to us, the remuneration Paid by the Company to its director during the year is in accordance with the provisions of the section 197 of the Act.
- h) with respect to the other matters to be included in the Auditors Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rule, 2014, as amended, in our opinion and to the best of our information and according to the explanations given to us:

1. The Company has disclosed the impact, if any, of pending litigations as at March 31, 2022 on its financial position in its standalone financial statements Refer Note -28
2. The Company has no long-term contracts including derivative contracts for which there were any material foreseeable losses.
3. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

4. (i).The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity (Intermediaries), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(ii)The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities(Funding Parties) ,with the understanding ,whether recorded in writing or otherwise, that the Company shall, whether ,directly or indirectly , lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party( Ultimate Beneficiaries) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries ; and

(iii)Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (a) and (b) contain any material mis-statement.

5. As stated in Note 3 to the standalone financial statements

(a) The final dividend proposed in the previous year, declared, and paid by the Company during the year is in accordance with Section 123 of the Act, as applicable.

(b)The interim dividend declared and paid by the Company during the year and until the date of this report is in compliance with Section 123 of the Act.

(c) The Board of Directors of the Company have proposed final dividend for the year which is subject to the approval of the members at the ensuing Annual General Meeting. The amount of dividend proposed is in accordance with section 123 of the Act, as applicable.

2. As required by the Companies (Auditors Report) Order, 2016 (the order), issued by the Central Government of India in terms of Sub-section (11) of section 143 of the Act, we give in the Annexure B a statement on the matters specified in paragraphs 3 and 4 of the Order.

For Navin Nayak & Associates  
Chartered Accountants  
Firm Regn No: 014367S

Navin Nayak. K

Date:18.08.2022

Partner

Place: Bengaluru

Membership No. 205154

ICAI UDIN No. 22205154APFLAY4116

Annexure A to the Independent Auditors Report

Report on the Internal Financial Controls under Clause (i) of subsection 3 of section 143 of the Companies Act, 2013(the Act).

We have audited the internal financial controls over financial reporting of PHARMED LIMITED (The Company) as of March 31, 2022 in conjunction with our audit of the standalone financial statement of the Company for the year ended on that date.

#### Managements Responsibility for Internal Financial Controls

The Management of the Company 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 the Companys 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 Companies Act 2013.

#### Auditors Responsibility:

Our responsibility is to express an opinion on the Companys 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) issued by ICAI and the Standards on Auditing prescribed under section 143(10) of the Company Act 2013, to the extent applicable to an audit of internal financial controls. 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 internal financial controls over financial reporting 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 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 auditors judgment, including the assessment of the risks of material misstatement of the standalone 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 internal

financial controls system over financial reporting of the Company.

#### Meaning of Internal Financial Controls over Financial Reporting

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 standalone financial statements for external purposes 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 standalone 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 the 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 standalone financial statements.

#### Inherent Limitations of Internal Financial Controls Over Financial Reporting

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 reporting to future periods are subject to the risk that the internal 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

In our opinion, to the best of our information and according to the explanations given to us, 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 31 March 2022, 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 Navin Nayak & Associates  
Chartered Accountants  
Firm Regn No: 014367S

Navin Nayak. K

Date: 18.08.2022

Partner

Place: Bengaluru

Membership No. 205154  
ICAIUDINNo. 22205154APFLAY4116



## Annexure B to the Independent Auditors Report

(Referred to in paragraph 2 under report on Other Legal and regulatory Requirements section of our report to the members of Pharmed Limited of even date)

- i. In respect of the Companys Property, Plant and Equipment and Intangible Assets:
  - a. The Company has maintained proper records showing full particulars including quantitative details and situation of Property, Plant and Equipment and relevant details of right-of-use assets.
  - b. The company has a program of verification to cover all the items of Property, Plant and Equipment in a phased manner which, in our opinion ,is reasonable having regard to the size of the company and nature of its assets .Pursuant to the program ,certain fixed assets were physically verified by the management during the year .According to the information and explanations given to us no material discrepancies were noticed on such verification ..
  - c. According to the information and explanations given to us, the records examined by us and based on the examination of the conveyance deeds / registered sale deed provided to us ,We report that the title deeds ,comprising all the immovable properties of land and buildings which are freehold ,are held in the name of the company as at the balance sheet date .In respect of immovable properties of land and buildings that have been takes on lease and disclosed as Property, Plant and Equipment in the standalone financial statements ,the lease agreements are in the name of the company.
- ii. In respect of inventories:
  - a. As Explained to us Inventories were physically verified by management at reasonable intervals.
  - b. In our opinion, and according to the information and explanation given to us, the procedures of physical verification of inventories followed by the management were reasonable and adequate in relation to the size of the company and the nature of the business.
  - c. In our opinion, and according to the information and explanation given to us, the company has maintained proper books of its inventories and no material discrepancies were noticed on physical verification.

iii. In respect of Loans secured or unsecured to Parties Listed under section 189 of the Companies Act, 2013:

a. According to the information and explanation given to us the Company has not granted any loans, secured or unsecured to companies, firms or other parties covered in the registered maintained under section 189 the Companies Act 2013, (the Act).

b. The company has not taken any loans from companies in which directors are interested during the year.

c. As the Company has not granted or taken any loans this clause is not applicable.

iv. In our opinion, and according to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of the Act, with respect of grant of loans, making investments and providing guarantees and securities, as applicable

v. The Company has not accepted deposits during the year and does not have any unclaimed deposits as at March 31, 2022 and therefore, the provisions of the Clause 3(v) of the order are not applicable to the Company.

vi. The maintenance of cost records has not been prescribed by the Central Government under sub section (1) of section 148 of the Companies Act, 2013 for the business activities carried out by the Company. Thus, reporting under Clause 3(vi) of the order is not applicable to the Company.

vii. According to the records of the company and information and explanations given to us, and on the basis of our examination of the records of the Company, in respect of statutory dues and other dues

a. The Company has generally been regular in depositing undisputed statutory dues, including Provident Fund, Employees state insurance, Income Tax, Goods and Service Tax, Customs Duty, Cess and other material statutory dues applicable to it with the appropriate authorities during the year.

b. There were no undisputed amounts payable in respect of Provident Fund, Employees state insurance, Income Tax, Goods and Service Tax, Customs Duty, Cess and other material statutory dues were in arrears, as at 31st March 2022 for a period of more than six months from the date they became payable.

c. Details of dues of income Tax ,sales tax ,Service Tax ,Excise duty and value added tax which have not been deposited as at March 31st 2022 on account of dispute are given below,

Name of the Statute	Nature of Dues	Amount (Rs.)	Year	Forum where dispute is pending
Income Tax Act 1961	Income Tax	4,47,54,440	AY 2014-15	CIT(A), Mumbai
Income Tax Act 1961	Income Tax	11,21,031	AY 2017-18	CIT(A), Mumbai
Income Tax Act 1961	Income Tax	5,32,714	AY 2018-19	CIT(A), Mumbai

viii. Based on our audit procedures and according to the information and explanations given by the management, the Company has not defaulted in repayment of loans from bank. Further as per the records of the Company, during the year there were no loans or borrowings from any financial institution, government or debenture holders.

ix. The Company has not raised money by way of initial public offer or further public offer (including debt instruments) or term loans during the year and hence reporting under Clause 3(ix) of the Order not applicable to the Company.

x. To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or no material fraud on the Company by its officers or employees has been noticed or reported during the year.

xi. In our opinion and according to the information and explanations given to us, the company has paid/provided managerial remuneration in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Act.

xii. In our opinion and according to the information and explanations given to us, The Company is not a nidhi company. Accordingly Clause 3(xii) of the Order is not applicable to the Company.

xiii. In our opinion and according to information and explanation given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with Sections 177, and 188 of the Companies Act, 2013 where applicable, for all the transaction with the related parties and the details of related party transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.

xiv. (a) In our opinion the company has an adequate internal audit system commensurate with the size and the nature of the business.

(b) We have considered, the internal audit report for the year under audit, issued to the company during the year and till the date, in determining the nature, timing and extent of our audit procedures.

xv. During the year the Company has not made any preferential allotment or private placement of shares or fully or partly paid convertible debentures and hence, reporting under Clause 3(xiv) of the Order is not applicable to the Company.

xvi. In our opinion and according to information and explanations given to us, during the year the Company has not entered into any non cash transactions with its directors or persons connected to its directors, hence provisions of Section 192 of the companies Act, 2013 are not applicable to the Company.

xvii. The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934

xviii. In our opinion during the year the Company has not entered into any non-cash transactions with its Directors or persons connected with its directors. and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.

xix. There has been no resignation of the statutory auditors of the Company during the year.

xx. On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

xxi. a) There are no unspent amounts towards Corporate Social Responsibility (CSR) on other than ongoing projects requiring a transfer to a Fund specified in Schedule VII to the Companies Act in compliance with second proviso to sub-section (5) of Section 135 of the said Act. Accordingly, reporting under clause 3(xxi)(a) of the Order is not applicable for the year.

b). There is no unspent amount towards Corporate Social Responsibility (CSR) on ongoing projects requiring a transfer to special account within a period of 30 days from the end of the said financial year in compliance with the provision of section 135(6) of the Act. Accordingly, reporting under clause 3(xxi)(b) of the Order is not applicable for the year.

For Navin Nayak & Associates  
Chartered Accountants  
Firm Regn No: 014367S

Navin Nayak. K

Date:18.08.2022

Partner

Place: Bengaluru

Membership No. 205154

ICAI UDIN No.22205154APFLAY4116

**[400500] Disclosures - Secretarial audit report****Details of signatories of secretarial audit report [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Signatories of secretarial audit report [Axis]	1
	01/04/2021 to 31/03/2022
Details of signatories of secretarial audit report [Abstract]	
Details of signatories of secretarial audit report [LineItems]	
Category of secretarial auditor	Individual
Name of secretarial auditor signing report	Gopalakrishnaraj Hariappana Hariappabhat
Membership number of secretarial auditor	5654
Certificate of practice number of secretarial auditor	4152
Address of secretarial auditors	No 369, 1st Floor, 16th Main, 36th Cross, Jayanagar, Bangalore - 560041
Permanent account number of secretarial auditor or secretarial auditors firm	AAUPH6259E
Date of signing secretarial audit report	17/08/2022

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2021 to 31/03/2022
Disclosure in secretarial audit report explanatory [TextBlock]	Textual information (46) [See below]
Whether secretarial audit report is applicable on company	Yes
Whether secretarial audit report has been qualified or has any observation or other remarks	Yes

## Textual information (46)

### Disclosure in secretarial audit report explanatory [Text Block]

ANNEXURE-7

Form No. MR-3

Secretarial Audit Report

For the financial year ended 31st March 2022

[Pursuant to section 204(1) of the Companies Act, 2013 and rule No.9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

To:

The Members

Pharmed Limited

CIN: U24230MH1946PLC005121

Pharmed House

141, Walchand Hirachand Marg

Fort, Mumbai - 400001

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by Pharmed Limited (the Company). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on our verification of the books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the company has, during the audit period covering the financial year ended on 31st March 2022 complied with the statutory provisions listed hereunder and also that the Company has proper Board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter.

We have examined the books, papers, minute books, forms and returns filed and other records maintained by Pharmed Limited for the financial year ended on 31st March 2022 according to the provisions of:

The Companies Act, 2013 (the Act) and the rules made thereunder; The Securities Contracts (Regulation) Act, 1956 (SCRA) and the rules

made thereunder; The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder. As the company does not have Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings, the audit under Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder is not required.

The laws, Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 (SEBI Act) are not applicable to the company as the company is an unlisted public company.

We have also examined compliance with the applicable clauses of the following:

- a. Secretarial Standards issued by The Institute of Company Secretaries of India.
- b. As the company is an unlisted public company, the provisions of Listing Agreement and the SEBI (Listing Obligations Disclosure Requirements) Regulations, 2015) are not applicable to the company.

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above excepting for the following:

- (i) non-compliance of section 124(6) of the Companies Act, 2013 read with corresponding rules made thereunder, with regard to transfer of shares to Investor Education and Protection Fund

We further state that, during the period under review and based on our verification of the records maintained by the Company and also on review of compliance reports/statements by the respective department heads taken on record by the Board of Directors of the company, in our opinion, adequate systems and processes and control mechanism commensurate to the size and nature of the company's business exist in the company to monitor and ensure compliances with applicable laws, industry specific laws, labour laws, intellectual property laws and environmental laws. We have not reviewed the applicable financial laws, direct and indirect tax laws since the same have been subject to review and audit by the Statutory Auditors of the Company.

We, further report that:

1. The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

3. All decisions of the Board were carried through unanimous votes only.

We further report that during the audit period the company has not taken any major approvals from the members in general meeting.

Place: Bengaluru

For Gopalakrishnaraj H H & Associates

Date: 17/08/2022

Company Secretaries

UDIN: F005654D000801878

Gopalakrishnaraj H H

Proprietor

FCS: 5654; CP: 4152

PR: 945/2020

Annexure to Secretarial Audit

To,

The Members

Pharmed Limited

CIN: U24230MH1946PLC005121

Pharmed House

141, Walchand Hirachand Marg

Fort, Mumbai 400001

Our report of even date is to be read along with this letter.

1. Maintenance of secretarial record is the responsibility of the management of the company. Our responsibility is to express an opinion on these secretarial records based on our audit.

2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We



believe that the processes and practices, we followed provide a reasonable basis for our opinion.

3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the company.

4. Wherever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.

5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.

6. The Secretarial Audit report is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.

Place : Bengaluru

For Gopalakrishnaraj H H & Associates

Date: 17/08/2022

Company Secretaries

UDIN: F005654D000801878

Gopalakrishnaraj H H

Proprietor

FCS: 5654; CP: 4152

PR: 945/2020

**[100100] Balance sheet**

Unless otherwise specified, all monetary values are in Lakhs of INR

	31/03/2022	31/03/2021
Balance sheet [Abstract]		
Equity and liabilities [Abstract]		
Shareholders' funds [Abstract]		
Share capital	86	86
Reserves and surplus	19,681	15,750
Total shareholders' funds	19,767	15,836
Share application money pending allotment	0	0
Non-current liabilities [Abstract]		
Long-term borrowings	0	0
Other long-term liabilities	283	253
Long-term provisions	453	389
Total non-current liabilities	736	642
Current liabilities [Abstract]		
Short-term borrowings	0	0
Trade payables	(A) 3,662	(B) 2,406
Other current liabilities	585	308
Short-term provisions	1,282	1,289
Total current liabilities	5,529	4,003
Total equity and liabilities	26,032	20,481
Assets [Abstract]		
Non-current assets [Abstract]		
Fixed assets [Abstract]		
Tangible assets	4,744	831
Intangible assets	12	15
Total fixed assets	4,756	846
Non-current investments	14,312	13,795
Deferred tax assets (net)	253	215
Long-term loans and advances	0	120
Other non-current assets	49	33
Total non-current assets	19,370	15,009
Current assets [Abstract]		
Current investments	0	0
Inventories	3,224	2,599
Trade receivables	1,726	1,633
Cash and bank balances	435	594
Short-term loans and advances	1,277	646
Total current assets	6,662	5,472
Total assets	26,032	20,481

**Footnotes**

(A) Total outstanding dues of micro enterprises and small enterprises : 2406 Total outstanding dues of creditors other than micro enterprises and small enterprises : 1256

(B) Total outstanding dues of micro enterprises and small enterprises : 1630 Total outstanding dues of creditors other than micro enterprises and small enterprises : 776

**[400300] Disclosures - Signatories of financial statements****Details of directors signing financial statements [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Directors signing financial statements [Axis]	1	2	3
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Details of signatories of financial statements [Abstract]			
Details of directors signing financial statements [Abstract]			
Details of directors signing financial statements [LineItems]			
Name of director signing financial statements [Abstract]			
First name of director	Krishnamurthy	Noshir	Suneet
Middle name of director		Burjor	
Last name of director	Venkataramani	Shroff	Aurora
Designation of director	Whole Time Director	Whole Time Director	Managing Director
Director identification number of director	00625079	00625261	02244628
Date of signing of financial statements by director	18/08/2022	18/08/2022	18/08/2022

**[100400] Cash flow statement, indirect**

Unless otherwise specified, all monetary values are in Lakhs of INR

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>	<b>31/03/2020</b>
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before extraordinary items and tax	5,502	4,961	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments to profit (loss) [Abstract]			
Adjustments for finance costs	30	29	
Adjustments for depreciation and amortisation expense	232	197	
Other adjustments for which cash effects are investing or financing cash flow	(A) -785	(B) -386	
Total adjustments to profit (loss)	-523	-160	
Adjustments for working capital [Abstract]			
Adjustments for decrease (increase) in inventories	-625	-1,025	
Adjustments for decrease (increase) in trade receivables	-93	238	
Adjustments for decrease (increase) in other current assets	(C) -427	(D) -166	
Adjustments for increase (decrease) in trade payables	1,256	389	
Adjustments for increase (decrease) in other current liabilities	307	-58	
Adjustments for provisions	57	-763	
Total adjustments for working capital	475	-1,385	
Total adjustments for reconcile profit (loss)	-48	-1,545	
Net cash flows from (used in) operations	5,454	3,416	
Interest received	-70	-13	
Income taxes paid (refund)	1,408	1,283	
Net cash flows from (used in) operating activities before extraordinary items	3,976	2,120	
Net cash flows from (used in) operating activities	3,976	2,120	
Cash flows from used in investing activities [Abstract]			
Other cash receipts from sales of equity or debt instruments of other entities	(E) 5,213	(F) 11,772	
Other cash payments to acquire equity or debt instruments of other entities	(G) 4,948	(H) 13,743	
Proceeds from sales of tangible assets	55	0	
Purchase of tangible assets	(I) 4,198	(J) 133	
Interest received	70	13	
Other inflows (outflows) of cash	(K) 4	(L) 4	
Net cash flows from (used in) investing activities before extraordinary items	-3,804	-2,087	
Net cash flows from (used in) investing activities	-3,804	-2,087	
Cash flows from used in financing activities [Abstract]			
Dividends paid	301	11	
Interest paid	30	29	
Net cash flows from (used in) financing activities before extraordinary items	-331	-40	
Net cash flows from (used in) financing activities	-331	-40	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-159	-7	
Net increase (decrease) in cash and cash equivalents	-159	-7	
Cash and cash equivalents cash flow statement at end of period	435	594	600

**Footnotes**

- (A) Net (gain) / Loss on Sale of Investments : -783 Rental Income from Investment Properties : -4 (Gain) / Loss on Sale of Asset : 2  
 (B) Net (gain) / Loss on Sale of Investments : -382 Rental Income from Investment Properties : -4 (Gain) / Loss on Sale of Asset : 0  
 (C) Short-Term Loans and Advances : -531 Long-Term Loans and advances : 120 Other Non-Current Assets : -16  
 (D) Short-Term Loans and Advances : -50 Long-Term Loans and advances : -83 Other Non-Current Assets : -33  
 (E) Proceeds from Sale of Long term investments- Others : 5213  
 (F) Proceeds from Sale of Long term investments- Others : 11772  
 (G) Purchase of Long-term Investments- Others : 4948  
 (H) Purchase of Long-term Investments- Others : 13743  
 (I) Capital expenditure on Fixed Assets including Capital advances : 4198  
 (J) Capital expenditure on Fixed Assets including Capital advances : 133  
 (K) Rental Income Received : 4  
 (L) Rental Income Received : 4

**[200100] Notes - Share capital****Disclosure of shareholding more than five per cent in company [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of share capital [Axis]	Equity shares [Member]			
Name of shareholder [Axis]	Shareholder 1 [Member]		Shareholder 2 [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Number of shares held in company	[shares] 9,47,600	[shares] 9,47,600	[shares] 12,05,940	[shares] 12,05,940

**Disclosure of shareholding more than five per cent in company [Table]**

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of share capital [Axis]	Equity shares [Member]			
Name of shareholder [Axis]	Shareholder 3 [Member]		Shareholder 4 [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Number of shares held in company	[shares] 5,98,260	[shares] 5,98,260	[shares] 11,95,800	[shares] 11,95,800

**Disclosure of shareholding more than five per cent in company [Table]**

..(3)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Shareholder 1 [Member]		Shareholder 2 [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity Share	Equity Share	Equity Share	Equity Share
Name of shareholder	K.K.Aurora	K.K.Aurora	Neha Trust	Neha Trust
PAN of shareholder	ACBPA0939M	ACBPA0939M	AAATN4504C	AAATN4504C
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 9,47,600	[shares] 9,47,600	[shares] 12,05,940	[shares] 12,05,940
Percentage of shareholding in company	22.01%	22.01%	28.00%	28.00%

**Disclosure of shareholding more than five per cent in company [Table]****..(4)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Shareholder 3 [Member]		Shareholder 4 [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity Share	Equity Share	Equity Share	Equity Share
Name of shareholder	Sunjeev Aurora	Sunjeev Aurora	Suneet Aurora	Suneet Aurora
PAN of shareholder	ABLPA9464C	ABLPA9464C	ABLPA9466A	ABLPA9466A
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 5,98,260	[shares] 5,98,260	[shares] 11,95,800	[shares] 11,95,800
Percentage of shareholding in company	13.89%	13.89%	27.77%	27.77%

## Disclosure of classes of share capital [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of share capital [Axis]	Share capital [Member]		Equity shares [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Number of shares authorised	[shares] 45,00,000	[shares] 45,00,000	[shares] 45,00,000	[shares] 45,00,000
Value of shares authorised	90	90	90	90
Number of shares issued	[shares] 43,00,000	[shares] 43,00,000	[shares] 43,00,000	[shares] 43,00,000
Value of shares issued	86	86	86	86
Number of shares subscribed and fully paid	[shares] 43,00,000	[shares] 43,00,000	[shares] 43,00,000	[shares] 43,00,000
Value of shares subscribed and fully paid	86	86	86	86
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0	0	0	0
Total number of shares subscribed	[shares] 43,00,000	[shares] 43,00,000	[shares] 43,00,000	[shares] 43,00,000
Total value of shares subscribed	86	86	86	86
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 43,00,000	[shares] 43,00,000	[shares] 43,00,000	[shares] 43,00,000
Value of shares called	86	86	86	86
Calls unpaid [Abstract]				
Calls unpaid by directors and officers [Abstract]				
Calls unpaid by directors	0	0	0	0
Calls unpaid by officers	0	0	0	0
Total calls unpaid by directors and officers	0	0	0	0
Calls unpaid by others	0	0	0	0
Total calls unpaid	0	0	0	0
Forfeited shares	0	0	0	0
Forfeited shares reissued	0	0	0	0
Value of shares paid-up	86	86	86	86
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Decrease in number of shares during period [Abstract]				
Number of shares bought back	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0	[shares] 0	[shares] 0

Total decrease in number of shares during period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 43,00,000	[shares] 43,00,000	[shares] 43,00,000	[shares] 43,00,000
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of public issue during period	0	0	0	0
Amount of bonus issue during period	0	0	0	0
Amount of rights issue during period	0	0	0	0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0	0	0
Amount of other private placement issue during period	0	0	0	0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0	0	0
Amount of other preferential allotment issue during period	0	0	0	0
Amount of issue allotted for contracts without payment received in cash during period	0	0	0	0
Amount of issue under scheme of amalgamation during period	0	0	0	0
Amount of other issues during period	0	0	0	0
Amount of employee stock option plan issued during period	0	0	0	0
Amount of other issue arising out of conversion of securities during period	0	0	0	0
Total aggregate amount of increase in share capital during period	0	0	0	0
Decrease in share capital during period [Abstract]				
Decrease in amount of shares bought back	0	0	0	0
Other decrease in amount of shares	0	0	0	0
Total decrease in share capital during period	0	0	0	0
Total increase (decrease) in share capital	0	0	0	0
Share capital at end of period	86	86	86	86
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by ultimate holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0	0	0
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Aggregate number of fully paid-up shares issued by way of bonus shares during last five years	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0	[shares] 0	[shares] 0



Original paid-up value of forfeited shares	0	0	0	0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, principal	0	0	0	0
Application money received for allotment of securities and due for refund, interest accrued	0	0	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	0	0
Number of shares proposed to be issued	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Share premium for shares to be allotted	0	0	0	0

## Disclosure of classes of share capital [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of share capital [Axis]	Equity shares 1 [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of classes of share capital [Abstract]		
Disclosure of classes of share capital [LineItems]		
Type of share	Equity	Equity
Number of shares authorised	[shares] 45,00,000	[shares] 45,00,000
Value of shares authorised	90	90
Number of shares issued	[shares] 43,00,000	[shares] 43,00,000
Value of shares issued	86	86
Number of shares subscribed and fully paid	[shares] 43,00,000	[shares] 43,00,000
Value of shares subscribed and fully paid	86	86
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0	0
Total number of shares subscribed	[shares] 43,00,000	[shares] 43,00,000
Total value of shares subscribed	86	86
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 43,00,000	[shares] 43,00,000
Value of shares called	86	86
Calls unpaid [Abstract]		
Calls unpaid by directors and officers [Abstract]		
Calls unpaid by directors	0	0
Calls unpaid by officers	0	0
Total calls unpaid by directors and officers	0	0
Calls unpaid by others	0	0
Total calls unpaid	0	0
Forfeited shares	0	0
Forfeited shares reissued	0	0
Value of shares paid-up	(A) 86	(B) 86
Par value per share	[INR/shares] 2	[INR/shares] 2
Amount per share called in case shares not fully called	[INR/shares] 0	[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of shares issued in public offering	[shares] 0	[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0
Decrease in number of shares during period [Abstract]		
Number of shares bought back	[shares] 0	[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 43,00,000	[shares] 43,00,000
Reconciliation of value of shares outstanding [Abstract]		
Changes in share capital [Abstract]		
Increase in share capital during period [Abstract]		
Amount of public issue during period	0	0
Amount of bonus issue during period	0	0
Amount of rights issue during period	0	0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0
Amount of other private placement issue during period	0	0

Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0
Amount of other preferential allotment issue during period	0	0
Amount of issue allotted for contracts without payment received in cash during period	0	0
Amount of issue under scheme of amalgamation during period	0	0
Amount of other issues during period	0	0
Amount of employee stock option plan issued during period	0	0
Amount of other issue arising out of conversion of securities during period	0	0
Total aggregate amount of increase in share capital during period	0	0
Decrease in share capital during period [Abstract]		
Decrease in amount of shares bought back	0	0
Other decrease in amount of shares	0	0
Total decrease in share capital during period	0	0
Total increase (decrease) in share capital	0	0
Share capital at end of period	86	86
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]		
Shares in company held by holding company	[shares] 0	[shares] 0
Shares in company held by ultimate holding company	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	[shares] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	[shares] 0
Aggregate number of fully paid-up shares issued by way of bonus shares during last five years	[shares] 0	[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0
Original paid-up value of forfeited shares	0	0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund, principal	0	0
Application money received for allotment of securities and due for refund, interest accrued	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0
Number of shares proposed to be issued	[shares] 0	[shares] 0
Share premium for shares to be allotted	0	0

### Footnotes

(A) The issued, subscribed and paidup equity share capital of the company is Rs. 86,12,400 divided into 43,06,200 equity shares of Rs. 2 each. However to avoid the rounding of difference between the 'Balance sheet' and the table 'Details of Share Capital', it is mentioned that, issued, subscribed and paidup equity share capital is 86,00,000 divided into 43,00,000 equity shares of Rs. 2 each.

(B) The issued, subscribed and paidup equity share capital of the company is Rs. 86,12,400 divided into 43,06,200 equity shares of Rs. 2 each. However to avoid the rounding of difference between the 'Balance sheet' and the table 'Details of Share Capital', it is mentioned that, issued, subscribed and paidup equity share capital is 86,00,000 divided into 43,00,000 equity shares of Rs. 2 each.

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of notes on share capital explanatory [TextBlock]		
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Whether money raised from public offering during year	No	No

**[200200] Notes - Reserves and surplus****Statement of changes in reserves [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Components of reserves [Axis]	Reserves [Member]		Capital reserves [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	4,232	3,738	0	0
Total additions to reserves	4,232	3,738		
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation	150	0		
Total interim dividend appropriation	150	0		
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	150	11		
Total final dividend appropriation	150	11		
Total dividend appropriation	300	11		
Total appropriations for dividend, dividend tax and general reserve	300	11		
Total changes in reserves	3,932	3,727	0	0
Reserves at end of period	19,681	15,750	21	21

**Statement of changes in reserves [Table]**

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Components of reserves [Axis]	Capital reserves [Member]	Securities premium account [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period		0	0	
Total changes in reserves		0	0	
Reserves at end of period	21	169	169	169

**Statement of changes in reserves [Table]**

..(3)

Unless otherwise specified, all monetary values are in Lakhs of INR

Components of reserves [Axis]	Other reserves [Member]		General reserve [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	0	0	0	0
Total additions to reserves	0	0		
Total changes in reserves	0	0	0	0
Reserves at end of period	211	211	207	207

## Statement of changes in reserves [Table]

..(4)

Unless otherwise specified, all monetary values are in Lakhs of INR

Components of reserves [Axis]	General reserve [Member]	Other reserves, others [Member]		
		01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period		0	0	
Total additions to reserves		0	0	
Total changes in reserves		0	0	
Reserves at end of period	207	4	4	4
Description of nature and purpose of other reserves/funds		Investment reserve	Investment reserve	Allowance

## Statement of changes in reserves [Table]

..(5)

Unless otherwise specified, all monetary values are in Lakhs of INR

Components of reserves [Axis]	Surplus [Member]		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Statement of changes in reserves [Abstract]			
Statement of changes in reserves [LineItems]			
Changes in reserves [Abstract]			
Additions to reserves [Abstract]			
Profit (loss) for period	4,232	3,738	
Total additions to reserves	4,232	3,738	
Appropriations for dividend, dividend tax and general reserve [Abstract]			
Dividend appropriation [Abstract]			
Interim dividend appropriation [Abstract]			
Interim equity dividend appropriation	150	0	
Total interim dividend appropriation	150	0	
Final dividend appropriation [Abstract]			
Final equity dividend appropriation	150	11	
Total final dividend appropriation	150	11	
Total dividend appropriation	300	11	
Total appropriations for dividend, dividend tax and general reserve	300	11	
Total changes in reserves	3,932	3,727	
Reserves at end of period	19,280	15,349	11,622

**[201000] Notes - Tangible assets****Disclosure of tangible assets [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	4,198	131	4,198	131		
Depreciation tangible assets	-229	-195			229	195
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	56	0	98	0	42	0
Total disposals tangible assets	56	0	98	0	42	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	3,913	-64	4,100	131	187	195
Tangible assets at end of period	4,744	831	6,439	2,339	1,695	1,508

## Disclosure of tangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
Sub classes of tangible assets [Axis]	Assets held under lease [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-6	-6			6	6
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-6	-6	0	0	6	6
Tangible assets at end of period	36	42	76	76	40	34

## Disclosure of tangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	4,198	131	4,198	131		
Depreciation tangible assets	-223	-189			223	189
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	56	0	98	0	42	0
Total disposals tangible assets	56	0	98	0	42	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	3,919	-58	4,100	131	181	189
Tangible assets at end of period	4,708	789	6,363	2,263	1,655	1,474



## Disclosure of tangible assets [Table]

..(4)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of tangible assets [Axis]	Buildings [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	3,959	0	3,959	0		
Depreciation tangible assets	-34	-9			34	9
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	3,925	-9	3,959	0	34	9
Tangible assets at end of period	4,136	211	4,238	279	102	68

## Disclosure of tangible assets [Table]

..(5)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of tangible assets [Axis]	Buildings [Member]					
Sub classes of tangible assets [Axis]	Assets held under lease [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-6	-6			6	6
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-6	-6	0	0	6	6
Tangible assets at end of period	36	42	76	76	40	34

## Disclosure of tangible assets [Table]

..(6)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of tangible assets [Axis]	Buildings [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	3,959	0	3,959	0		
Depreciation tangible assets	-28	-3			28	3
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	3,931	-3	3,959	0	28	3
Tangible assets at end of period	4,100	169	4,162	203	62	34

## Disclosure of tangible assets [Table]

..(7)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of tangible assets [Axis]	Plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-15	-16			15	16
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-15	-16	0	0	15	16
Tangible assets at end of period	67	82	274	274	207	192

## Disclosure of tangible assets [Table]

..(8)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of tangible assets [Axis]	Plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-15	-16			15	16
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-15	-16	0	0	15	16
Tangible assets at end of period	67	82	274	274	207	192

## Disclosure of tangible assets [Table]

..(9)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	9	0	9	0		
Depreciation tangible assets	-8	-8			8	8
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	1	-8	9	0	8	8
Tangible assets at end of period	41	40	151	142	110	102

## Disclosure of tangible assets [Table]

..(10)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	9	0	9	0		
Depreciation tangible assets	-8	-8			8	8
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	1	-8	9	0	8	8
Tangible assets at end of period	41	40	151	142	110	102

## Disclosure of tangible assets [Table]

..(11)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of tangible assets [Axis]	Vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	36	0	36		
Depreciation tangible assets	-20	-19			20	19
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	56	0	98	0	42	0
Total disposals tangible assets	56	0	98	0	42	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-76	17	-98	36	-22	19
Tangible assets at end of period	86	162	140	238	54	76



## Disclosure of tangible assets [Table]

..(12)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of tangible assets [Axis]	Vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	36	0	36		
Depreciation tangible assets	-20	-19			20	19
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	56	0	98	0	42	0
Total disposals tangible assets	56	0	98	0	42	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-76	17	-98	36	-22	19
Tangible assets at end of period	86	162	140	238	54	76

## Disclosure of tangible assets [Table]

..(13)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of tangible assets [Axis]	Office equipment [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	146	19	146	19		
Depreciation tangible assets	-36	-25			36	25
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	110	-6	146	19	36	25
Tangible assets at end of period	194	84	417	271	223	187

## Disclosure of tangible assets [Table]

..(14)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of tangible assets [Axis]	Office equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	146	19	146	19		
Depreciation tangible assets	-36	-25			36	25
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	110	-6	146	19	36	25
Tangible assets at end of period	194	84	417	271	223	187

## Disclosure of tangible assets [Table]

..(15)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of tangible assets [Axis]	Computer equipments [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	84	70	84	70		
Depreciation tangible assets	-114	-117			114	117
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-30	-47	84	70	114	117
Tangible assets at end of period	212	242	1,180	1,096	968	854

## Disclosure of tangible assets [Table]

..(16)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of tangible assets [Axis]	Computer equipments [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	84	70	84	70		
Depreciation tangible assets	-114	-117			114	117
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-30	-47	84	70	114	117
Tangible assets at end of period	212	242	1,180	1,096	968	854

## Disclosure of tangible assets [Table]

..(17)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of tangible assets [Axis]	Other tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	6	0	6		
Depreciation tangible assets	-2	-1			2	1
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-2	5	0	6	2	1
Tangible assets at end of period	8	10	39	39	31	29

## Disclosure of tangible assets [Table]

..(18)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of tangible assets [Axis]	Other tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	6	0	6		
Depreciation tangible assets	-2	-1			2	1
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-2	5	0	6	2	1
Tangible assets at end of period	8	10	39	39	31	29

## Disclosure of tangible assets [Table]

..(19)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of tangible assets [Axis]	Other tangible assets, others [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Nature of other tangible assets	0	0	0	0	0	0
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	6	0	6		
Depreciation tangible assets	-2	-1			2	1
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-2	5	0	6	2	1
Tangible assets at end of period	8	10	39	39	31	29



## Disclosure of tangible assets [Table]

..(20)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of tangible assets [Axis]	Other tangible assets, others [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Nature of other tangible assets	0	0	0	0	0	0
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	6	0	6		
Depreciation tangible assets	-2	-1			2	1
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-2	5	0	6	2	1
Tangible assets at end of period	8	10	39	39	31	29

## Disclosure of additional information tangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]		Buildings [Member]			
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned and leased assets [Member]		Assets held under lease [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	-	-	-	-	Straight Value	Line Value
Useful lives or depreciation rates tangible assets	NA	NA	NA	NA	30 years	30 years

**Disclosure of additional information tangible assets [Table]**

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of tangible assets [Axis]	Buildings [Member]		Plant and equipment [Member]			
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Straight Value	Line	Straight Value	Line	Straight Value	Line
Useful lives or depreciation rates tangible assets	30 years	30 years	NA	NA	15 years	15 years

**Disclosure of additional information tangible assets [Table]**

..(3)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of tangible assets [Axis]	Furniture and fixtures [Member]				Vehicles [Member]	
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	-	-	Straight Value	Line	Straight Value	Line
Useful lives or depreciation rates tangible assets	NA	NA	10 years	10 years	NA	NA

**Disclosure of additional information tangible assets [Table]**

..(4)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of tangible assets [Axis]	Vehicles [Member]		Office equipment [Member]			
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Straight Value	Line	Straight Value	Line	Straight Value	Line
Useful lives or depreciation rates tangible assets	10 years	10 years	NA	NA	5 years	5 years

**Disclosure of additional information tangible assets [Table]**

..(5)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of tangible assets [Axis]	Computer equipments [Member]				Other tangible assets [Member]	
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	-	-	Straight Value	Line	Straight Value	Line
Useful lives or depreciation rates tangible assets	NA	NA	3 years	3 years	NA	NA

## Disclosure of additional information tangible assets [Table]

..(6)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of tangible assets [Axis]	Other tangible assets, others [Member]			
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information tangible assets [Abstract]				
Disclosure of additional information tangible assets [LineItems]				
Depreciation method tangible assets	-	-	Straight Line Value	Straight Line Value
Useful lives or depreciation rates tangible assets	NA	NA	5 years	5 years

## [201100] Notes - Intangible assets

## Disclosure of intangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of intangible assets [Axis]	Company total intangible assets [Member]					
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	0	0	0	0		
Total additions to intangible assets	0	0	0	0		
Amortization intangible assets	-3	-2			3	2
Impairment loss recognised in profit or loss intangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss intangible assets	0	0			0	0
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	0	0	0	0	0	0
Total disposals intangible assets	0	0	0	0	0	0
Other adjustments intangible assets [Abstract]						
Other adjustments intangible assets, others	0	0			0	0
Total other adjustments intangible assets	0	0			0	0
Total changes in intangible assets	-3	-2	0	0	3	2
Intangible assets at end of period	12	15	23	23	11	8

## Disclosure of intangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of intangible assets [Axis]	Company total intangible assets [Member]					
Sub classes of intangible assets [Axis]	Internally generated intangible assets [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	0	0	0	0		
Total additions to intangible assets	0	0	0	0		
Amortization intangible assets	-3	-2			3	2
Impairment loss recognised in profit or loss intangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss intangible assets	0	0			0	0
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	0	0	0	0	0	0
Total disposals intangible assets	0	0	0	0	0	0
Other adjustments intangible assets [Abstract]						
Other adjustments intangible assets, others	0	0			0	0
Total other adjustments intangible assets	0	0			0	0
Total changes in intangible assets	-3	-2	0	0	3	2
Intangible assets at end of period	12	15	23	23	11	8

## Disclosure of intangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of intangible assets [Axis]	Brands and trade marks [Member]					
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	0	0	0	0		
Total additions to intangible assets	0	0	0	0		
Amortization intangible assets	-3	-2			3	2
Impairment loss recognised in profit or loss intangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss intangible assets	0	0			0	0
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	0	0	0	0	0	0
Total disposals intangible assets	0	0	0	0	0	0
Other adjustments intangible assets [Abstract]						
Other adjustments intangible assets, others	0	0			0	0
Total other adjustments intangible assets	0	0			0	0
Total changes in intangible assets	-3	-2	0	0	3	2
Intangible assets at end of period	12	15	23	23	11	8

## Disclosure of intangible assets [Table]

..(4)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of intangible assets [Axis]	Brands and trade marks [Member]					
Sub classes of intangible assets [Axis]	Internally generated intangible assets [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	0	0	0	0		
Total additions to intangible assets	0	0	0	0		
Amortization intangible assets	-3	-2			3	2
Impairment loss recognised in profit or loss intangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss intangible assets	0	0			0	0
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	0	0	0	0	0	0
Total disposals intangible assets	0	0	0	0	0	0
Other adjustments intangible assets [Abstract]						
Other adjustments intangible assets, others	0	0			0	0
Total other adjustments intangible assets	0	0			0	0
Total changes in intangible assets	-3	-2	0	0	3	2
Intangible assets at end of period	12	15	23	23	11	8

## Disclosure of intangible assets [Table]

..(5)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of intangible assets [Axis]	Trade marks [Member]					
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	0	0	0	0		
Total additions to intangible assets	0	0	0	0		
Amortization intangible assets	-3	-2			3	2
Impairment loss recognised in profit or loss intangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss intangible assets	0	0			0	0
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	0	0	0	0	0	0
Total disposals intangible assets	0	0	0	0	0	0
Other adjustments intangible assets [Abstract]						
Other adjustments intangible assets, others	0	0			0	0
Total other adjustments intangible assets	0	0			0	0
Total changes in intangible assets	-3	-2	0	0	3	2
Intangible assets at end of period	12	15	23	23	11	8

## Disclosure of intangible assets [Table]

..(6)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of intangible assets [Axis]	Trade marks [Member]					
Sub classes of intangible assets [Axis]	Internally generated intangible assets [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	0	0	0	0		
Total additions to intangible assets	0	0	0	0		
Amortization intangible assets	-3	-2			3	2
Impairment loss recognised in profit or loss intangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss intangible assets	0	0			0	0
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	0	0	0	0	0	0
Total disposals intangible assets	0	0	0	0	0	0
Other adjustments intangible assets [Abstract]						
Other adjustments intangible assets, others	0	0			0	0
Total other adjustments intangible assets	0	0			0	0
Total changes in intangible assets	-3	-2	0	0	3	2
Intangible assets at end of period	12	15	23	23	11	8

## Disclosure of additional information intangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of intangible assets [Axis]	Company total intangible assets [Member]		Brands and trade marks [Member]		Trade marks [Member]	
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information intangible assets [Abstract]						
Disclosure of additional information intangible assets [LineItems]						
Useful lives or amortization rates intangible assets	NA	NA	NA	NA	NA	NA
Description of amortization method used	-	-	-	-	-	-



**Disclosure of additional information intangible assets [Table]**

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of intangible assets [Axis]	Trade marks [Member]	
Sub classes of intangible assets [Axis]	Internally generated intangible assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information intangible assets [Abstract]		
Disclosure of additional information intangible assets [LineItems]		
Useful lives or amortization rates intangible assets	NA	NA
Description of amortization method used	Straight Line Value	Straight Line Value

**[200400] Notes - Non-current investments****Details of non-current investments [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification of non-current investments [Axis]	1		2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [LineItems]				
Type of non-current investments	Other non-current investments	Other non-current investments	Other non-current investments	Other non-current investments
Class of non-current investments	Trade investments	Trade investments	Trade investments	Trade investments
Nature of non-current investments	Structured Products Debts	Structured Products Debts	Structured Products Debts	Structured Products Debts
Non-current investments	759	760	219	504
Name of body corporate in whom investment has been made	Axis Finance Limited-SR-02/2020-21 BRN FVRS10LAC	Axis Finance Limited-SR-02/2020-21 BRN FVRS10LAC	IIFL Home Finance Ltd - INE477L08139	L&T Housing Finance Ltd-Series-A

**Details of non-current investments [Table]**

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification of non-current investments [Axis]	3		4	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [LineItems]				
Type of non-current investments	Other non-current investments	Other non-current investments	Other non-current investments	Other non-current investments
Class of non-current investments	Trade investments	Trade investments	Trade investments	Trade investments
Nature of non-current investments	Structured Products Debts	Structured Products Debts	Structured Products Debts	Structured Products Debts
Non-current investments	415	257	201	251
Name of body corporate in whom investment has been made	IIFL Home Finance Ltd Series -INE477L07990	L&T Infra Debt Fund Limited Sr E-Fy 2019-20	IIFL Samasta Finance Ltd-INE413U07194	8.40% INDIMILD Secured Redeemable MLD Series B 24JAN24

**Details of non-current investments [Table]**

..(3)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification of non-current investments [Axis]	5		6	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [LineItems]				
Type of non-current investments	Other non-current investments	Other non-current investments	Other non-current investments	Other non-current investments
Class of non-current investments	Trade investments	Trade investments	Trade investments	Trade investments
Nature of non-current investments	Structured Products Debts	Structured Products Debts	Structured Products Debts	Structured Products Debts
Non-current investments	501	401	500	502
Name of body corporate in whom investment has been made	IIFL Wealth Prime Ltd - (F NO.INE248-U07DF5)	IIFL Wealth Finance Iecp - V Mld	IIFL-Wealth-Prime Ltd -INE248U07DG3	IIFL Wealth Finance Ltd - IFRS-02 BR NCD 15JUN21 FVRSLAC

**Details of non-current investments [Table]**

..(4)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification of non-current investments [Axis]	7		8	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [LineItems]				
Type of non-current investments	Other non-current investments	Other non-current investments	Other non-current investments	Other non-current investments
Class of non-current investments	Trade investments	Trade investments	Trade investments	Trade investments
Nature of non-current investments	Structured Products Debts	Structured Products Debts	Structured Products Debts	Structured Products Debts
Non-current investments	504	100	257	635
Name of body corporate in whom investment has been made	L&T Housing Finance Ltd-Series-A	IIFL Wealth Finance Limited-Debentures	L&T Infra Debt Fund Limited Sr E-Fy 2019-20	Samasta MicroFinance Limited

**Details of non-current investments [Table]**

..(5)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification of non-current investments [Axis]	9		10	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [LineItems]				
Type of non-current investments	Other non-current investments	Other non-current investments	Other non-current investments	Other non-current investments
Class of non-current investments	Trade investments	Trade investments	Trade investments	Trade investments
Nature of non-current investments	Structured Products Debts	REITs and InvITs	Structured Products Debts	REITs and InvITs
Non-current investments	500	99	378	101
Name of body corporate in whom investment has been made	Piramal Entrprs Ltd MLD 27-03-2024 (INE140A07658)	Embassy Office Parks (F-INE041025011)	Shriram Transport Finance 18-Nov-23-MLD-INE21A07Q19	Mind Space Business Parks (F-INE0CCU25019)

**Details of non-current investments [Table]**

..(6)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification of non-current investments [Axis]	11		12	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [LineItems]				
Type of non-current investments	Other non-current investments	Other non-current investments	Other non-current investments	Other non-current investments
Class of non-current investments	Trade investments	Trade investments	Trade investments	Trade investments
Nature of non-current investments	REITs and InvITs	Managed Accounts Equity	REITs and InvITs	Structured Products Equity
Non-current investments	99	100	595	100
Name of body corporate in whom investment has been made	Embassy Office Parks (F-INE041025011)	IIFL Blended Fund Series-A	India Infrastructure Trust (F-INE05KD23015)	IIFL Nifty Enhancer Structure-INES-03

**Details of non-current investments [Table]**

..(7)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification of non-current investments [Axis]	13		14	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [LineItems]				
Type of non-current investments	Other non-current investments	Other non-current investments	Other non-current investments	Other non-current investments
Class of non-current investments	Trade investments	Trade investments	Trade investments	Trade investments
Nature of non-current investments	REITs and InvITs	Bonds and Other Debts	Bonds and Other Debts	Bonds and Other Debts
Non-current investments	101	505	54	553
Name of body corporate in whom investment has been made	Mind Space Business Parks (F-INE0CCU25019)	Tata Capital Housing Finance (F-INE033L07GY4)	Bajaj Finance Ltd-INE296AO7RH2	HDB Financial Services Limited-Series 2020A4

**Details of non-current investments [Table]**

..(8)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification of non-current investments [Axis]	15		16	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [LineItems]				
Type of non-current investments	Other non-current investments	Other non-current investments	Other non-current investments	Other non-current investments
Class of non-current investments	Trade investments	Trade investments	Trade investments	Trade investments
Nature of non-current investments	Bonds and Other Debts	Bonds and Other Debts	Bonds and Other Debts	Bonds and Other Debts
Non-current investments	505	143	553	358
Name of body corporate in whom investment has been made	Tata Capital Housing Finance (F-INE033L07GY4)	Embassy Office Parks REIT-NCD-INE041007019	HDB Financial Services Limited-Series 2020A4	Embassy Office Parks REIT SR-1 NCD 03JUS22 FVRS10LA

**Details of non-current investments [Table]**

..(9)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification of non-current investments [Axis]	17		18	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [LineItems]				
Type of non-current investments	Other non-current investments	Other non-current investments	Other non-current investments	Other non-current investments
Class of non-current investments	Trade investments	Trade investments	Trade investments	Trade investments
Nature of non-current investments	Bonds and Other Debts	Bonds and Other Debts	Bonds and Other Debts	Bonds and Other Debts
Non-current investments	514	501	172	534
Name of body corporate in whom investment has been made	MindSpace Business Parks REIT (F-INE0CCU07041)	Liquid Gold Series-2-Nov-2020 (F-INE0FOM15015)	LIC-HSG Finance Ltd-INE115A07PM8	ICICI Bank Perpetual Bond (F-INE090A08UB4)

**Details of non-current investments [Table]**

..(10)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification of non-current investments [Axis]	19		20	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [LineItems]				
Type of non-current investments	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds
Class of non-current investments	Trade investments	Trade investments	Trade investments	Trade investments
Nature of non-current investments	Mutual Fund Debts	Mutual Fund Debts	Mutual Fund Debts	Mutual Fund Debts
Non-current investments	989	989	350	350
Name of body corporate in whom investment has been made	HDFC Banking & PSU Debt Fund-Reg-Growth (3142440/13)	HDFC Banking & PSU Debt Fund-Reg-Growth (3142440/13)	ICICI Pru Banking & PSU Debt-Reg-Growth(14454532/60)	ICICI Pru Banking & PSU Debt-Reg-Growth(14454532/60)

**Details of non-current investments [Table]**

..(11)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification of non-current investments [Axis]	21		22	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [LineItems]				
Type of non-current investments	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds
Class of non-current investments	Trade investments	Trade investments	Trade investments	Trade investments
Nature of non-current investments	Mutual Fund Debts	Mutual Fund Debts	Mutual Fund Debts	Mutual Fund Debts
Non-current investments	370	371	340	340
Name of body corporate in whom investment has been made	ICICI Pru Banking & PSU Debt-Reg-Growth(14059589/34)	ICICI Pru Banking & PSU Debt-Reg-Growth(14059589/34)	IDFC Banking & PSU Debt Fund-Reg-Growth (1642081/96)	IDFC Banking & PSU Debt Fund-Reg-Growth (1642081/96)

**Details of non-current investments [Table]**

..(12)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification of non-current investments [Axis]	23		24	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [LineItems]				
Type of non-current investments	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds
Class of non-current investments	Trade investments	Trade investments	Trade investments	Trade investments
Nature of non-current investments	Mutual Fund Debts	Mutual Fund Debts	Mutual Fund Debts	Mutual Fund Debts
Non-current investments	350	350	340	340
Name of body corporate in whom investment has been made	IDFC Banking & PSU Debt Fund-Reg-Growth (2756041/60)	IDFC Banking & PSU Debt Fund-Reg-Growth (2756041/60)	IDFC Corporate Bond Fund-Reg-Growth (F-1642081/96)	IDFC Corporate Bond Fund-Reg-Growth (F-1642081/96)

**Details of non-current investments [Table]**

..(13)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification of non-current investments [Axis]	25		26	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [LineItems]				
Type of non-current investments	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds
Class of non-current investments	Trade investments	Trade investments	Trade investments	Trade investments
Nature of non-current investments	Mutual Fund Debts	Mutual Fund Debts	Mutual Fund Debts	Mutual Fund Debts
Non-current investments	450	300	300	300
Name of body corporate in whom investment has been made	HDFC Credit Risk Fund Debt Fund-Reg G F-18085985/62	HDFC Credit Risk Fund-Growth (F-3142440/13)	HDFC Credit Risk Fund-Growth (F-3142440/13)	ICICI Pru Credit Risk Fund-Growth (F-14059589/34)

**Details of non-current investments [Table]**

..(14)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification of non-current investments [Axis]	27		28	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [LineItems]				
Type of non-current investments	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds
Class of non-current investments	Trade investments	Trade investments	Trade investments	Trade investments
Nature of non-current investments	Mutual Fund Debts	Mutual Fund Debts	Mutual Fund Debts	Mutual Fund Debts
Non-current investments	450	300	300	350
Name of body corporate in whom investment has been made	ICICI Pru Credit Risk Fund G-F-18678272/47	HDFC FMP 1487D AUG-18-REG-GRWTH-SERIES 42(3142440/1)	ICICI Pru Credit Risk Fund-Growth (F-14059589/34)	IIFL Dynamic Bond Fund

## Details of non-current investments [Table]

..(15)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification of non-current investments [Axis]	29		30	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [LineItems]				
Type of non-current investments	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds
Class of non-current investments	Trade investments	Trade investments	Trade investments	Trade investments
Nature of non-current investments	Mutual Fund Debts	Mutual Fund Debts	Mutual Fund Debts	Mutual Fund Debts
Non-current investments	300	450	5	5
Name of body corporate in whom investment has been made	HDFC FMP 1487D AUG-18-REG-GRWTH-SERIES 42(3142440/1)	D S P BlackRock -FMP-Ser-241-36M-Reg-Growth(5500444/17)	HDFC Liquid Fund-Growth (F-5500001215)	ICICI Pru MF-Money Market-Growth(F-16100376/22)

## Details of non-current investments [Table]

..(16)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification of non-current investments [Axis]	31		32
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Non-current investments [Abstract]			
Disclosure of details of non-current investments [Abstract]			
Details of non-current investments [LineItems]			
Type of non-current investments	Investment in subsidiaries equity instruments	Investments in mutual funds	Investment in subsidiaries equity instruments
Class of non-current investments	Trade investments	Trade investments	Trade investments
Nature of non-current investments	Investment in Subsidiary	Mutual Fund Debts	Investment in Subsidiary
Non-current investments	2,941	5	2,941
Name of body corporate in whom investment has been made	Sunora Investment Private Limited	HDFC Liquid Fund-Growth (F-5500001215)	Sunora Investment Private Limited

Unless otherwise specified, all monetary values are in Lakhs of INR

	31/03/2022	31/03/2021
Disclosure of notes on non-current investments explanatory [TextBlock]		
Aggregate amount of quoted non-current investments	11,371	10,854
Market value of quoted non-current investments	12,813	12,035
Aggregate amount of unquoted non-current investments	2,941	2,941
Aggregate provision for diminution in value of non-current investments	0	0
Share non-current investments joint ventures	0	0

**[200600] Notes - Subclassification and notes on liabilities and assets****Classification of inventories [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification of inventories [Axis]	Company total inventories [Member]		Stock-in-trade [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	3,224	2,599	3,224	2,599
Mode of valuation	Valued at lower of cost and net realisable value.	Valued at lower of cost and net realisable value.	Valued at lower of cost and net realisable value.	Valued at lower of cost and net realisable value.

**Loans and advances [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification based on time period [Axis]	Long-term [Member]			
	Loans and advances [Member]		Capital advances [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	0	120	0	120
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	0	120	0	120
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

**Loans and advances [Table]**

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Loans and advances [Member]		Other loans and advances [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	1,277	646	1,277	646
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	1,277	646	1,277	646
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

**Loans and advances [Table]**

..(3)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification based on time period [Axis]	Short-term [Member]	
Classification of loans and advances [Axis]	Other loans and advances, others [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]	
	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Loans and advances notes [Abstract]		
Loans and advances [Abstract]		
Disclosure of loans and advances [LineItems]		
Loans and advances, gross	(A) 1,277	(B) 646
Allowance for bad and doubtful loans and advances	0	0
Loans and advances	1,277	646
Details of loans and advances due by directors, other officers or others [Abstract]		
Loans and advances due by directors	0	0
Loans and advances due by other officers	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]		
Loans and advances due by firms in which any director is partner	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0

**Footnotes**

(A) Loans and Advances : 508 Taxes Payments Net of Provisions : 178 Balances with Revenue Authorities : 591

(B) Loans and Advances : 265 Taxes Payments Net of Provisions : 78 Balances with Revenue Authorities : 303



**Disclosure of breakup of provisions [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification based on time period [Axis]	Long-term [Member]		Short-term [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [LineItems]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision leave encashment	453	389		
Total provisions for employee benefits	453	389		
Provision for proposed dividend [Abstract]				
Provision for proposed equity dividend [Abstract]				
Provision for proposed equity final dividend			151	11
Total provision for proposed equity dividend			151	11
Total provision for proposed dividend			151	11
CSR expenditure provision	0	0	0	0
Other provisions			1,131	1,278
Total provisions	453	389	1,282	1,289

**Subclassification of trade receivables [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Trade receivables notes [Abstract]				
Trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [LineItems]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	1,791	1,698	1,791	1,698
Allowance for bad and doubtful debts	65	65	65	65
Total trade receivables	1,726	1,633	1,726	1,633
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Total trade receivables due by firms or companies in which any director is partner or director			0	0

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Trade payables, long-term	0	0
Others long-term, others	(A) 283	(B) 253
Total others, long-term	283	253
Total other long-term liabilities	283	253
Nature of other provisions	Other provisions	Other provisions
Current maturities of finance lease obligations	0	21
Interest accrued but not due on borrowings	0	0
Interest accrued and due on borrowings	0	0
Interest accrued but not due on public deposits	0	0
Interest accrued and due on public deposits	0	0
Debentures claimed but not paid	0	0
Unpaid dividends	13	6
Application money received for allotment of securities and due for refund, principal	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Public deposit payable, current	0	0
Total other payables, current	0	0
Advance received from customers	13	11
Current liabilities portion of share application money pending allotment	0	0
Other current liabilities, others	559	270
Total other current liabilities	585	308
Other non-current assets, others	49	33
Total other non-current assets	49	33
Nature of other non-current assets, others	Security deposits	Security deposits
Aggregate amount of trade receivables outstanding for period exceeding six months	68	65
Fixed deposits with banks	0	0
Other deposits with banks	(C) 0	(D) 3
Other balances with banks	(E) 420	(F) 574
Total balance with banks	420	577
Cash on hand	15	17
Total cash and cash equivalents	435	594
Total cash and bank balances	435	594
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than twelve months maturity	0	0

**Footnotes**

(A) Security Deposits ( Trade) : 283

(B) Security Deposits ( Trade) : 253

(C) Term Deposits with Banks : 0

(D) Term Deposits with Banks : 3

(E) Balances with Banks : 420

(F) Balances with Banks : 574

**[200700] Notes - Additional disclosures on balance sheet**

Unless otherwise specified, all monetary values are in Lakhs of INR

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Disclosure of additional balance sheet notes explanatory [TextBlock]		
Total contingent liabilities and commitments	0	0
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	[pure] 0	[pure] 0
Number of person share application money received during year	[pure] 0	[pure] 0
Number of person share application money paid as at end of year	[pure] 0	[pure] 0
Number of person share application money received as at end of year	[pure] 0	[pure] 0
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Number of warrants converted into equity shares during period	[pure] 0	[pure] 0
Number of warrants converted into preference shares during period	[pure] 0	[pure] 0
Number of warrants converted into debentures during period	[pure] 0	[pure] 0
Number of warrants issued during period (in foreign currency)	[pure] 0	[pure] 0
Number of warrants issued during period (INR)	[pure] 0	[pure] 0

**[200800] Notes - Disclosure of accounting policies, changes in accounting policies and estimates**

Unless otherwise specified, all monetary values are in Lakhs of INR

	<b>01/04/2021 to 31/03/2022</b>
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Textual information (47) [See below]

## Textual information (47)

### Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [Text Block]

NOTE: 1 NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS:

#### 1. STATEMENT OF ACCOUNTING POLICIES:

##### a) Method of Accounting

These Standalone financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis. GAAP comprises mandatory accounting standards as prescribed under section 133 of companies Act, 2013 read with rule 7 of the Companies (Accounts) rules 2015. These accounting policies have been consistently applied.

The accounts have been prepared under the historical cost convention, and under the going concern concept. The revenue items are recognized and expenses accounted on their accrual, including provisions / adjustments for committed obligation and amounts determined as payable or receivable during the year.

##### b) Use of Estimates

The preparation of financial statements in conformity with Generally Accepted Accounting Practices requires that the management makes estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent liabilities as at the date of financial statements, and the reported amounts of revenue and expenses during the reported year. Examples of such estimate include provision for doubtful debts, income taxes, future obligation under employee retirement benefit plans, incentives payable on sales (net of returns) etc. Actual results could differ from those estimates. Differences, if any, between the actual results and estimates are recognised in the period in which the results are known.

##### c) Property, Plant & Equipment

Properties, Plant & Equipments are stated at historical cost of acquisition/construction less depreciation. Attributable interest and expenses of bringing the respective assets to working condition for their intended use are capitalized.

##### d) Depreciation

Depreciation on Property, Plant & Equipment is provided in the accounts on pro-rata basis based on the Straight Line method as prescribed under Schedule II of Companies Act, 2013. Further where the useful lives of the asset were expired, the carrying amount has been adjusted to opening retained earnings in line with the provisions of Note No.9 to the Schedule II of companies Act 2013.

#### Tangible Assets:

The useful lives of the assets are based on technical estimates approved by the Management and are lower than or same as the useful lives prescribed under Schedule II to the Companies Act, 2013 in order to reflect the period over which depreciable assets are expected to be used by the Company. Depreciation is provided on a prorate basis on the straight line method based on the estimated useful lives of the assets as stated below:

Sl No	Particulars	Life of the Asset
1	Buildings	30 Years
2	Plant & Machinery	15 Years
3	Office Equipments	5 Years
4	Mobile Phones	2 Years
5	Computers	3 Years
6	Furniture's & Fixtures	10 Years
7	Motorcycles, Scooters, Mopeds	10 Years
8	Motor Cars	8Years
9	Air Conditioners	5 Years

#### e) Investment

Investments are classified as Long Term according to the management intention at the time of purchase and carried at cost.

Current investments are carried at lower of cost and fair market value. Provision is made to recognize decline, if any in the carrying value.

f) Cash Flow Statement:

Cash flows are reported using the indirect method, whereby profit/ (loss) before extraordinary items and tax is adjusted for the effects of transactions of non cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing, and financing activities of the group are segregated based on the available information.

g) Inventories

Raw materials and packing materials are valued at cost. Finished goods including samples are valued at lower of costs or net realizable value. Costs in case of finished goods include material costs and applicable overheads.

h) Revenue Recognition

1. Revenue on Sale of products is recognized on dispatch.
2. Revenue in case of consignment sales is recognized on the basis of statement of account submitted by the Consignment agent.
3. Sales are net of discounts and sales returns.
4. Other /Miscellaneous income is recognized on accrual basis.

i) Expenditure

Expenses are accounted for on the accrual basis and provisions are made for all known losses and liabilities.

j) Retirement Benefits

Gratuity: Liability for gratuity is funded with an insurance company through Pharmed Ltd Employees Gratuity Trust Fund and incremental liability ascertained on the basis of actuarial valuation for the year is charged to the Profit & Loss Account.

Leave Salary: The Company has provided Leave Salary on the assumption that such benefits are payable to all eligible employees on last day of the current accounting year.

k) Foreign Currency Transactions

All transactions in foreign currencies are recorded at the exchange rates prevailing on the date of transaction. Current assets and liabilities are translated at the year-end rate. The difference if any on actual payment/realization is charged off to revenue.

l) Contingencies

A provision is recognized when an enterprise has a present obligation as a result of past event; it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. When there is a possible obligation or a present obligation, in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

m) Accounting for Taxes on Income

(a) Income Tax is accrued in the same period the related revenue and expenses arise.

(b) Deferred tax is provided on all timing differences, which are recognized during the year after setting off the deferred tax assets (carried forward depreciation as per Income tax), on the basis of estimate of income during future years, received from the Management.

Suneet Aurora

Chairman -Managing Director

DIN-02244628

Firm Regn No.014367S

For Navin Nayak & Associates

Chartered Accountants

V. Krishnamurthy  
Nayak.K  
Director

N B Shroff  
Partner

Navin  
Whole Time Director

Whole Time

DIN-00625079

DIN-00625261

Membership. No: 205154

ICAI UDIN No. 22205154APFLAY4116

Date: 18.08.2022

Place: Bengaluru

## [201700] Notes - Government grants

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of notes on government grants explanatory [TextBlock]		
Capital subsidies or grants received from government authorities	0	0
Revenue subsidies or grants received from government authorities	0	0



**[201200] Notes - Employee benefits**

Unless otherwise specified, all monetary values are in Lakhs of INR

	<b>01/04/2021 to 31/03/2022</b>
Disclosure of employee benefits explanatory [TextBlock]	Textual information (48) [See below]

**Textual information (48)****Disclosure of employee benefits explanatory [Text Block]**

## a) Retirement Benefits

Gratuity: Liability for gratuity is funded with an insurance company through Pharmed Ltd Employees Gratuity Trust Fund and incremental liability ascertained on the basis of actuarial valuation for the year is charged to the Profit & Loss Account.

Leave Salary: The Company has provided Leave Salary on the assumption that such benefits are payable to all eligible employees on last day of the current accounting year.

**[201600] Notes - Related party****Disclosure of relationship and transactions between related parties [Table]****..(1)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Categories of related parties [Axis]	1		2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Pharmed Medicare Private Limited	Pharmed Medicare Private Limited	Bioplus Life Sciences Private Limited	Bioplus Life Sciences Private Limited
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AABCP0874B	AABCP0874B	AACCB3621R	AACCB3621R
CIN of related party	U85110KA1990PTC010868	U85110KA1990PTC010868	U24232KA2004PTC033578	U24232KA2004PTC033578
Identification number of foreign related party in country of incorporation or residence	Ministry of Corporate Affairs	Ministry of Corporate Affairs	Ministry of Corporate Affairs	Ministry of Corporate Affairs
Description of nature of related party relationship	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives
Description of nature of transactions with related party	Purchase of Finished Goods, Payment of rent, Trade payables	Purchase of Finished Goods, Payment of rent, Trade payables	Expenses on behalf, Expenses reimbursement, Trade payables	Expenses on behalf, Expenses reimbursement, Trade payables
Related party transactions [Abstract]				
Purchases of goods related party transactions	38	32		
Leases as lessee related party transactions	64	74		
Reimbursement of expenses incurred on behalf of company during year related party transactions			36	34
Other related party transactions expense			2	2
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions		1		4
Amounts receivable related party transactions			0.46	
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

**Disclosure of relationship and transactions between related parties [Table]**

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Categories of related parties [Axis]	3		4	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Sunora Investments Private Limited	Sunora Investments Private Limited	Suneet Aurora	Suneet Aurora
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AABCP0873G	AABCP0873G	ABLPA9466A	ABLPA9466A
CIN of related party	U24100KA1992PTC013324	U24100KA1992PTC013324		
Identification number of foreign related party in country of incorporation or residence	Ministry of Corporate Affairs	Ministry of Corporate Affairs		
Description of nature of related party relationship	Subsidiary company	Subsidiary company	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives
Description of nature of transactions with related party	Investment in Subsidiary, Payment towards Expenses, Advances recoverable in cash or kind	Payment towards Expenses, Trade payable	Remuneration paid	Remuneration paid
Related party transactions [Abstract]				
Other related party transactions expense	0	5		
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel			380	396
Outstanding balances for related party transactions [Abstract]				
Amounts receivable related party transactions	51	51		
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0
Description of other related party transactions which are necessary for understanding of financial statements	(A) 2941	(B) 2941		

**Footnotes**

(A) Investment in Subsidiary : 2941

(B) Investment in subsidiary : 2941

**Disclosure of relationship and transactions between related parties [Table]****..(3)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Categories of related parties [Axis]	5		6	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Krishnan Kumar Aurora	Krishnan Kumar Aurora	Yogesh Aurora	Yogesh Aurora
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ACBPA0939M	ACBPA0939M	AISPS7854C	AISPS7854C
Description of nature of related party relationship	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives
Description of nature of transactions with related party	Sitting Fees	Sitting Fees	Remuneration paid	Remuneration paid
Related party transactions [Abstract]				
Other related party transactions expense	1	1		
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel			281	168
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

**Disclosure of relationship and transactions between related parties [Table]****..(4)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Categories of related parties [Axis]	7		8	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Anuradha Aurora	Anuradha Aurora	Punya Aurora	Punya Aurora
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ACZPA6186C	ACZPA6186C	ACOPA1808J	ACOPA1808J
Description of nature of related party relationship	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives
Description of nature of transactions with related party	Remuneration paid	Remuneration paid	Consultation charges and Rent paid	Consultation charges and Rent paid
Related party transactions [Abstract]				
Services received related party transactions			15	11
Leases as lessee related party transactions				18
Other related party transactions expense	(A) 14	(B) 11	29	
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

**Footnotes**

(A) Remuneration : 14

(B) Remuneration : 11

**Disclosure of relationship and transactions between related parties [Table]**

..(5)

Unless otherwise specified, all monetary values are in Lakhs of INR

Categories of related parties [Axis]	9		10	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Venkataramani Krishnamurthy	Venkataramani Krishnamurthy	Noshir Burjor Shroff	Noshir Burjor Shroff
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAYPK8299B	AAYPK8299B	AAVPS2988J	AAVPS2988J
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	Remuneration paid	Remuneration paid	Remuneration paid	Remuneration paid
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	94	72	66	66
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

**Disclosure of relationship and transactions between related parties [Table]**

..(6)

Unless otherwise specified, all monetary values are in Lakhs of INR

Categories of related parties [Axis]	11		12	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Kashmiri Lal Kapoor	Kashmiri Lal Kapoor	Satyanarayan Agarwal	Satyanarayan Agarwal
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAAPK5307J	AAAPK5307J	ABKPA2258B	ABKPA2258B
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Others	Others
Description of nature of transactions with related party	Remuneration paid	Remuneration paid	Sitting Fees	Sitting Fees
Related party transactions [Abstract]				
Other related party transactions expense			1	1
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	160	175		
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

**Disclosure of relationship and transactions between related parties [Table]**

..(7)

Unless otherwise specified, all monetary values are in Lakhs of INR

Categories of related parties [Axis]	13		14	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Jagadish Chinnappa	Jagadish Chinnappa	Bioplus Healthcare Private limited	Bioplus Healthcare Private limited
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAGPC8677H	AAGPC8677H	AACCB7884Q	AACCB7884Q
CIN of related party			U24232KA2005PTC036131	U24232KA2005PTC036131
Identification number of foreign related party in country of incorporation or residence			Ministry of Corporate Affairs	Ministry of Corporate Affairs
Description of nature of related party relationship	Others	Others	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives
Description of nature of transactions with related party	Sitting Fees	Sitting Fees	Purchase, receipt of Rent	Purchase, receipt of Rent
Related party transactions [Abstract]				
Purchases of goods related party transactions			28	64
Leases as lessor related party transactions			0.24	0.24
Other related party transactions expense	1	1		
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of notes on related party explanatory [TextBlock]		
Whether there are any related party transactions during year	Yes	Yes
Whether company is subsidiary company	No	No

**[201400] Notes - Leases**

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of leases explanatory [TextBlock]		
Whether any operating lease has been converted to financial lease or vice-versa	No	No

**[300300] Notes - Earnings per share**

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of earnings per share explanatory [TextBlock]		
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Profit (loss) for period	4,232	3,738
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Profit (loss) for period	4,232	3,738

**[202800] Notes - Subsidiary information****Details of subsidiaries [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Subsidiaries [Axis]	1
	<b>01/04/2021 to 31/03/2022</b>
Details of subsidiaries [Abstract]	
Details of subsidiaries [LineItems]	
Name of subsidiary	Sunora Investments Private Limited
Country of incorporation or residence of subsidiary	INDIA
CIN of subsidiary company	U24100KA1992PTC013324
PAN of subsidiary company	AABCP0873G
Nature of issuing authority in country of incorporation or residence subsidiary company	Ministry of Corporate Affairs
Section under which company became subsidiary	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	Yes
SRN of filing of balance sheet by subsidiary	F25904251
Whether financial year of subsidiary different from financial year of holding company	No
Financial year of subsidiary [Abstract]	
Start date of accounting period of subsidiary	01/04/2021
End date of accounting period of subsidiary	31/03/2022
Percentage of shareholding in subsidiary	100.00%
Key information about subsidiary [Abstract]	
Reporting currency of subsidiary	INR
Exchange rate as applicable for subsidiary	INR
Share capital of subsidiary	30
Reserves and surplus of subsidiary	192.14
Total assets of subsidiary	272.87
Total liabilities of subsidiary	272.87
Investment of subsidiary	30
Turnover of subsidiary	0
Profit before tax of subsidiary	-1.13
Provision for tax of subsidiary	0
Profit after tax of subsidiary	-1.13
Proposed dividend of subsidiary	0

Unless otherwise specified, all monetary values are in Lakhs of INR

	<b>01/04/2021 to 31/03/2022</b>
Disclosure of subsidiary information explanatory [TextBlock]	
Whether company has subsidiary companies	Yes
Number of subsidiary companies	[pure] 1
Whether company has subsidiary companies which are yet to commence operations	No
Whether company has subsidiary companies liquidated or sold during year	No

**[201900] Notes - Income taxes**

Unless otherwise specified, all monetary values are in Lakhs of INR

	<b>31/03/2022</b>	<b>31/03/2021</b>
Disclosure of notes on income taxes explanatory [TextBlock]		
Disclosure of breakup of deferred tax assets and deferred tax liabilities [Abstract]		
Components of deferred tax assets [Abstract]		
Deferred tax asset, other	311	235
Total deferred tax assets	311	235
Components of deferred tax liabilities [Abstract]		
Deferred tax liability, depreciation	58	20
Total deferred tax liabilities	58	20

**[202400] Notes - Investments in associates**

Unless otherwise specified, all monetary values are in Lakhs of INR

	<b>01/04/2021 to 31/03/2022</b>
Disclosure of notes on investment in associates explanatory [TextBlock]	
Whether company has invested in associates	No
Whether company has associates which are yet to commence operations	No

**[202500] Notes - Financial reporting of interests in joint ventures**

Unless otherwise specified, all monetary values are in Lakhs of INR

	<b>01/04/2021 to 31/03/2022</b>
Disclosure of notes on interests in joint ventures explanatory [TextBlock]	
Whether company has invested in joint ventures	No
Whether company has joint ventures which are yet to commence operations	No
Whether company has joint ventures liquidated or sold during year	No

**[202700] Notes - Cash flow statements**

Unless otherwise specified, all monetary values are in Lakhs of INR

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>	<b>31/03/2020</b>
Disclosure of cash flow statement explanatory [TextBlock]			
Cash and cash equivalents if different from balance sheet [Abstract]			
Cash and cash equivalents cash flow statement	435	594	600
Total cash and cash equivalents	435	594	
Income taxes paid (refund) [Abstract]			
Income taxes paid (refund), classified as operating activities	1,408	1,283	
Total income taxes paid (refund)	1,408	1,283	



**[100200] Statement of profit and loss**

Unless otherwise specified, all monetary values are in Lakhs of INR

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Statement of profit and loss [Abstract]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	35,019	28,194
Revenue from sale of services	0	0
Total revenue from operations other than finance company	35,019	28,194
Total revenue from operations	35,019	28,194
Other income	943	431
Total revenue	35,962	28,625
Expenses [Abstract]		
Cost of materials consumed	0	0
Purchases of stock-in-trade	10,037	8,178
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-625	-1,025
Employee benefit expense	9,779	8,416
Finance costs	30	29
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	232	197
Total depreciation, depletion and amortisation expense	232	197
CSR expenditure	42	44.5
Other expenses	10,965	7,824.5
Total expenses	30,460	23,664
Total profit before prior period items, exceptional items, extraordinary items and tax	5,502	4,961
Total profit before extraordinary items and tax	5,502	4,961
Total profit before tax	5,502	4,961
Tax expense [Abstract]		
Current tax	1,308	1,262
Deferred tax	-38	-39
Total tax expense	1,270	1,223
Total profit (loss) for period from continuing operations	4,232	3,738
Total profit (loss) for period before minority interest	4,232	3,738
Total profit (loss) for period	4,232	3,738
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] 98.27	[INR/shares] 86.8
Diluted earnings per equity share	[INR/shares] 98.27	[INR/shares] 86.8

**[300500] Notes - Subclassification and notes on income and expenses**

Unless otherwise specified, all monetary values are in Lakhs of INR

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from sale of products [Abstract]		
Revenue from sale of products [Abstract]		
Revenue from sale of products, gross	35,019	28,194
Total revenue from sale of products	35,019	28,194
Disclosure of revenue from sale of services [Abstract]		
Revenue from sale of services [Abstract]		
Total revenue from sale of services	0	0
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on long-term investments [Abstract]		
Interest on other long-term investments	(A) 70	(B) 13
Total interest income on long-term investments	70	13
Total interest income	70	13
Dividend income [Abstract]		
Total dividend income	0	0
Net gain/loss on sale of investments [Abstract]		
Net gain/loss on sale of current investments	(C) 783	(D) 382
Total net gain/loss on sale of investments	783	382
Other non-operating income [Abstract]		
Surplus on disposal, discard, demolition and destruction of depreciable tangible asset	-2	0
Miscellaneous other non-operating income	(E) 92	(F) 36
Total other non-operating income	90	36
Total other income	943	431
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Other interest charges	(G) 22	(H) 22
Total interest expense	22	22
Other borrowing costs	8	7
Total finance costs	30	29
Employee benefit expense [Abstract]		
Salaries and wages	7,584	6,906
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Total managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	465	418
Total contribution to provident and other funds	465	418
Staff welfare expense	322	184
Other employee related expenses	(I) 1,408	(J) 908
Total employee benefit expense	9,779	8,416
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	58	42
Rent	169	189
Repairs to building	108	54
Repairs to machinery	259	143
Insurance	189	149
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	(K) 161	(L) 146
Total rates and taxes excluding taxes on income	161	146
Travelling conveyance	1,674	1,029
Directors sitting fees	0	0
Cost transportation [Abstract]		

Cost other transporting	(M) 985	(N) 789
Total cost transportation	985	789
Provision bad doubtful debts created	0	0
Provision bad doubtful loans advances created	0	0
Write-off assets [Abstract]		
Miscellaneous expenditure written off [Abstract]		
Total miscellaneous expenditure written off	0	0
Bad debts written off	0	0
Bad debts advances written off	0	0
Loss on disposal of intangible asset	0	0
Loss on disposal, discard, demolition and destruction of depreciable tangible asset	0	0
Payments to auditor [Abstract]		
Total payments to auditor	0	0
Miscellaneous expenses	(O) 7,362	(P) 5,283.5
Total other expenses	10,965	7,824.5
Current tax [Abstract]		
Current tax pertaining to current year	1,308	1,262
Total current tax	1,308	1,262

### Footnotes

- (A) Interest Received : 70  
 (B) Interest Received : 13  
 (C) Net Gain on Sale of Investments : 783  
 (D) Net Gain on Sale of Investments : 382  
 (E) Other Non-Operating Income : 92  
 (F) Other Non-Operating Income : 36  
 (G) Interest Expense : 22  
 (H) Interest Expense : 22  
 (I) Other Benefits and Incentives : 1408  
 (J) Other Benefits and Incentives : 908  
 (K) Rates & Taxes : 161  
 (L) Rates & Taxes : 146  
 (M) Carrying and Forwarding : 985  
 (N) Carrying and Forwarding : 789  
 (O) Selling Expenses : 4418 Miscellaneous Expenses : 2903 Consumables : 41  
 (P) Selling Expenses : 3386 Miscellaneous Expenses : 1871.5 Consumables : 26

### [300600] Notes - Additional information statement of profit and loss

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Additional information on profit and loss account explanatory [TextBlock]		
Changes in inventories of stock-in-trade	-625	-1,025
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-625	-1,025
Expenditure on dividend paid	0	0
Total expenditure in foreign currency	0	0
Total amount of dividend remitted in foreign currency	0	0
Total earnings in foreign currency	0	0
Domestic sale manufactured goods	0	0
Domestic sale traded goods	35,019	28,194
Total domestic turnover goods, gross	35,019	28,194
Total revenue from sale of products	35,019	28,194
Total revenue from sale of services	0	0
Gross value of transaction with related parties as per AS-18	0	0
Bad debts of related parties as per AS-18	0	0

## [300100] Notes - Revenue

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2021 to 31/03/2022
Disclosure of revenue explanatory [TextBlock]	Textual information (49) [See below]

### Textual information (49)

#### Disclosure of revenue explanatory [Text Block]

##### a) Revenue Recognition

1. Revenue on Sale of products is recognized on dispatch.
2. Revenue in case of consignment sales is recognized on the basis of statement of account submitted by the Consignment agent.
3. Sales are net of discounts and sales returns.
4. Other /Miscellaneous income is recognized on accrual basis.

**[300700] Notes - Key managerial personnels and directors remuneration and other information****Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(1)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Key managerial personnels and directors [Axis]	1	2	3	4
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	Satyanarayan Agarwal	Krishnamurthy Venkataramani	Noshir Burjor Shroff	Krishan Kumar Aurora
Director identification number of key managerial personnel or director	00111187	00625079	00625261	00767845
Permanent account number of key managerial personnel or director	ABKPA2258B	AAYPK8299B	AAVPS2988J	ACBPA0939M
Date of birth of key managerial personnel or director	15/01/1945	03/11/1952	07/02/1956	01/07/1936
Designation of key managerial personnel or director	Independent Director	Whole Time Director	Whole Time Director	Director
Qualification of key managerial personnel or director	Graduation	Professional	Graduation	Professional
Shares held by key managerial personnel or director	[shares] 0	[shares] 6	[shares] 6	[shares] 9,47,600
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	0	93.57	65.83	0
Perquisites key managerial personnel or director	0	0.64	0.64	0
Profits in lieu of salary key managerial personnel or director	0	0	0	0
Gross salary to key managerial personnel or director	0	94.21	66.47	0
Sitting fees key managerial personnel or director	1	0	0	1
Total key managerial personnel or director remuneration	1	94.21	66.47	1

**Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(2)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Key managerial personnels and directors [Axis]	5	6	7	8
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	Jagadish Chinnappa	Suneet Aurora	Kashmiri Lal Kapoor	YOGESH SARAN AURORA
Director identification number of key managerial personnel or director	02071123	02244628	02300180	00624908
Permanent account number of key managerial personnel or director	AAGPC8677H	ABLPA9466A	AAAPK5307J	AISPS7854C
Date of birth of key managerial personnel or director	12/04/1955	25/11/1972	04/03/1950	04/12/1943
Designation of key managerial personnel or director	Independent Director	Managing Director	Whole Time Director	Whole Time Director
Qualification of key managerial personnel or director	Graduation	Graduation	Graduation	Graduation
Shares held by key managerial personnel or director	[shares] 0	[shares] 11,95,800	[shares] 400	[shares] 20,500
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	0	379.47	159.61	281
Perquisites key managerial personnel or director	0	0.4	0.35	0
Profits in lieu of salary key managerial personnel or director	0	0	0	0
Gross salary to key managerial personnel or director	0	379.87	159.96	281
Sitting fees key managerial personnel or director	0.95	0	0	0
Total key managerial personnel or director remuneration	0.95	379.87	159.96	281

**[301000] Notes - Corporate social responsibility****Disclosure of net profits for last three financial years [Table] ..(1)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Net profits for last three financial years [Axis]	Financial year 1 [Member]	Financial year 2 [Member]	Financial year 3 [Member]
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of net profits for last three financial years [Abstract]			
Disclosure of net profits for last three financial years [LineItems]			
Description of financial year	2020-21	2019-20	2018-19
Profit before tax of financial year	4,961	3,137.43	2,172.83
Net profit computed u/s 198 and adjusted as per rule 2(1)(f) of Companies (CSR Policy) Rules, 2014	4,579.84	2,530.12	1,933.17

## Classification of CSR spending [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification of CSR spending [Axis]	1	2	3
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of CSR spending [Abstract]			
Details of CSR spent during financial year [Abstract]			
Manner in which amount CSR spent during financial year [Abstract]			
Manner in which amount CSR spent during financial year [LineItems]			
CSR project or activity identified	Indraprastha Global Education Research Foundation	CMCA	Sadhu Vaswani Mission Trust
Sector in which project is covered	Education	Education	Education
Whether projects or programs undertaken in local area or other	No	Yes	Yes
Name of state or union territory where projects or programs was undertaken	Delhi (NCT)	Karnataka	Karnataka
Budget amount outlay project or program wise	40	1	1
Amount spent on projects or programs [Abstract]			
Direct expenditure on projects or programs	40	1	1
Overheads on projects or programs	0	0	0
Total amount spent on projects or programs	40	1	1
Mode of amount spent	Other implementing agencies	Other implementing agencies	Other implementing agencies

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2021 to 31/03/2022
Disclosure of corporate social responsibility explanatory [TextBlock]	Textual information (50) [See below]
Whether provisions of corporate social responsibility are applicable on company	Yes
Disclosure of composition of CSR committee [TextBlock]	Textual information (51) [See below]
Whether company has written CSR policy	Yes
Details CSR policy [TextBlock]	Textual information (52) [See below]
Average net profit for last three financial years	3,014.38
Prescribed CSR expenditure	60.29
Amount CSR to be spent for financial year	84.87
Amount CSR spent for financial year	42
Amount spent in local area	2
Amount spent on construction/acquisition of any asset in cash	0
Amount spent on construction/acquisition of any asset yet to be paid in cash	0
Total amount spent on construction/acquisition of any asset	0
Amount spent on purposes other than construction/acquisition of any asset in cash	0
Amount spent on purposes other than construction/acquisition of any asset yet to be paid in cash	0
Total amount spent on purposes other than construction/acquisition of any asset	0
Amount unspent CSR	42.87
Details of implementing agency	Textual information (53) [See below]

## Textual information (50)

### Disclosure of corporate social responsibility explanatory [Text Block]

Corporate Social Responsibility (CSR).

The Company has Corporate Social Responsibility (CSR) Committee and the members of this committee are: Mr. K. K. Aurora, Mr. S. N. Agarwal and Mr. Suneet Aurora. The annual report on CSR activities are given in the Annexure -5.

Annexure 5

Corporate Social Responsibility (CSR)

[Pursuant to clause (o) of sub-section (3) of section 134 of the Act and Rule 9 of the Companies (Corporate Social Responsibility) Rules, 2014]

1. Brief outline on CSR Policy of the Company.

The Company has identified a few projects for contribution in its CSR Program. These mainly deal with Donations towards Promoting Healthcare Awareness, Health Education and Vocational skills. All donations made are in compliance with company's CSR objective and policy.

2. Composition of CSR Committee:

Sl. No.	Name of Director	Designation / Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1	Mr. K.K. Aurora	Chairman Emeritus	1	1
2	Mr. S.N. Agarwal	Independent Director	1	1
3	Mr. Suneet Aurora	Chairman & Managing Director	1	1

3. The web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company:



4. Details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social responsibility Policy) Rules, 2014, if applicable Not applicable.

5. Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social responsibility Policy) Rules, 2014 and amount required for set off for the financial year, if any,

Sl. No.	Financial Year	Amount available for set-off from preceding financial years (in Rs)	Amount required to be set-off for the financial year, if any (in Rs)
1	2021-22	17,41,376	17,41,376
	Total	17,41,376	17,41,376

6. Average net profit of the company as per section 135(5): Rs.30,14,37,686

7. (a) Two percent of average net profit of the company as per section 135(5): Rs.60,28,754

(b) Surplus arising out of the CSR projects or programmes or activities of the previous financial years Rs. Nil

(c) Amount required to be set off for the financial year, if any; Rs. 17,41,376

(d) Total CSR obligation for the financial year (7a+7b-7c): Rs. 42,87,378

8. (a) CSR amount spent or unspent for the financial year:

Total Amount Spent for the Financial Year. (In Rs.)      Amount Unspent (in Rs.)

FY - 2021-22	Total Amount transferred to Unspent CSR Account as per section 135(6).	Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5).			
	Amount (Rs.)	Date of transfer	Name of the Fund	Amount (Rs.)	Date of transfer
Rs.17,41,376	Rs.42,87,378	31.03.2022	.	.	.

(b) Details of CSR amount spent against ongoing projects for the financial year 2021-22

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Sl. No.	Name of the Project.	Item from the list of activities in Schedule VII to the Act.	Local area (Yes/No).	Location of the project.	Project duration.	Amount allocated for the project (in Rs.).	Amount spent in the current financial Year (in Rs.).	Amount transferred to Unspent CSR Account for the project as per Section 135(6) (in Rs.).	Mode of Implementation - Direct (Yes/No).	Mode of Implementation - Through Implementing Agency
State, District						Name	CSR Registration Number			
1	Indraprastha Global Education Research Foundation	ii	Yes	Regd Office: 343, Tarun Enclave Pitampura, Delhi - 110034		Rs.10,00,000	Rs.10,00,000		No	Same as Col 2
2	Indraprastha Global Education Research Foundation	ii	Yes	Regd Office: 343, Tarun Enclave Pitampura, Delhi - 110034		Rs.10,00,000	Rs.10,00,000		No	Same as Col2
3	Indraprastha Global Education Research Foundation	ii	Yes	Regd Office: 343, Tarun Enclave Pitampura, Delhi - 110034		Rs.10,00,000	Rs.10,00,000		No	Same as Col 2
4	Indraprastha Global Education Research Foundation	ii	Yes	Regd Office: 343, Tarun Enclave Pitampura, Delhi - 110034		Rs.10,00,000	Rs.10,00,000		No	Same as Col 2
5	CMCA	ii	Yes	#346, 3rd cross, 8th A Main, IV Block, Koramangala, Bangalore 560034		Rs.1,00,000	Rs.1,00,000		No	Same as Col 2
6	Sadhu Vaswani Mission Trust	ii	Yes	1/1A, Wadhwa House, Kumara Park east, Bangalore, KA06, KA, 560001		Rs.1,00,000	Rs.1,00,000		No	Same as Col 2

Total

Rs.42,00,000/- Rs.42,00,000/-

(c) Details of CSR amount spent against other than ongoing projects for the financial year:

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Sl. No.	Name of the Project	Item from the list of activities in schedule VII to the Act.	Local area (Yes/No).	Location of the project.	Amount spent for the project (in Rs.).	Mode of implementation - Direct (Yes/No).	Mode of implementation - Through implementing agency.

District

State Name. CSR registration number.

NA

TOTAL

(d) Amount spent in Administrative Overheads: Nil

(e) Amount spent on Impact Assessment, if applicable, Nil

(f) Total amount spent for the Financial Year (8b+8c+8d+8e): Rs. 42,00,000

(g) Excess amount for set off, if any: Rs. Nil

Sl. No.	Particular	Amount (in Rs.)
(i)	Two percent of average net profit of the company as per section 135(5) (2021-22)	60,28,754
(ii)	Total amount spent for the Financial Year (2021-22)	17,41,376
(iii)	Excess amount spent for the financial year [(ii)-(i)]	.
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	.
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	Nil

## 9. (a) Details of Unspent CSR amount for the preceding three financial years: NIL

Sl. No.	Preceding Financial Year.	Amount transferred to Unspent CSR Account under section 135 (6) (in Rs.)	Amount spent in the reporting Financial Year (in Rs.).	Amount transferred to any fund specified under Schedule VII as per section 135(6), if any.	Amount remaining to be spent in succeeding financial years. (in Rs.)
	Name of the Fund	Amount (in Rs).	Date of transfer.		
1.		-	NA -		
	Total				

## (b) Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s): NIL

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Sl. No.	Project ID.	Name of the Project.	Financial Year in which the project was commenced.	Project duration.	Total amount allocated for the project (in Rs.).	Amount spent on the project in the reporting Financial Year (in Rs).	Cumulative amount spent at the end of reporting Financial Year. (in Rs.)	Status of the project - Completed /Ongoing.
1								
	Total		-	NA -				

## 10. In case of creation or acquisition of capital asset, furnish the details relating to the asset so

created or acquired through CSR spent in the financial year

(a) Date of creation or acquisition of the capital asset(s).

(b) Amount of CSR spent for creation or acquisition of capital asset.

(c) Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc.

(d) Provide details of the capital asset(s) created or acquired (including complete address and location of the capital asset).

11. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5) NOT APPLICABLE

For PHARMED Limited

K.K. AURORA

SUNEET AURORA

Chairman of the CSR Committee

Director and a Member

DIN : 00767845

DIN : 02244628

Place : Bengaluru

Date : 18-08-2022

## Textual information (51)

### Disclosure of composition of CSR committee [Text Block]

Composition of CSR Committee:

Sl. No.	Name of Director	Designation / Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1	Mr. K.K. Aurora	Chairman Emeritus	1	1
2	Mr. S.N. Agarwal	Independent Director	1	1
3	Mr. Suneet Aurora	Chairman & Managing Director	1	1

## Textual information (52)

### Details CSR policy [Text Block]

Brief outline on CSR Policy of the Company.

The Company has identified a few projects for contribution in its CSR Program. These mainly deal with Donations towards Promoting Healthcare Awareness, Health Education and Vocational skills. All donations made are in compliance with company's CSR objective and policy.

## Textual information (53)

### Details of implementing agency

Details of CSR amount spent against ongoing projects for the financial year 2021-22 (1) (2) (3) (4) (5) (6) (7) (8) (9) (10) (11) Sl. No. Name of the Project. Item from the list of activities in Schedule VII to the Act. Local area (Yes/No). Location of the project. Project duration. Amount allocated for the project (in Rs.). Amount spent in the current financial Year (in Rs.). Amount transferred to Unspent CSR Account for the project as per Section 135(6) (in Rs.). Mode of Implementation - Direct (Yes/No). Mode of Implementation - Through Implementing Agency State. District Name CSR Registration Number 1 Indraprastha Global Education Research Foundation ii Yes Regd Office: 343, Tarun Enclave Pitampura, Delhi - 110034 Rs.10,00,000 Rs.10,00,000 No Same as Col 2 CSR NO.00008796 DT.15.06.2021 2 Indraprastha Global Education Research Foundation ii Yes Regd Office: 343, Tarun Enclave Pitampura, Delhi - 110034 Rs.10,00,000 Rs.10,00,000 No Same as Col2 CSR NO.00008796 DT.15.06.2021 3 Indraprastha Global Education Research Foundation ii Yes Regd Office: 343, Tarun Enclave Pitampura, Delhi - 110034 Rs.10,00,000 Rs.10,00,000 No Same as Col 2 CSR NO.00008796 DT.15.06.2021 4 Indraprastha Global Education Research Foundation ii Yes Regd Office: 343, Tarun Enclave Pitampura, Delhi - 110034 Rs.10,00,000 Rs.10,00,000 No Same as Col 2 CSR NO.00008796 DT.15.06.2021 5 CMCA ii Yes #346, 3rd cross, 8th A Main, IV Block, Koramangala, Bangalore 560034 Rs.1,00,000 Rs.1,00,000 No Same as Col 2 CSR NO.CSR00000784 DT.06.04.21 6 Sadhu Vaswani Mission Trust ii Yes 1/1A, Wadhwa House, Kumara Park east, Bangalore, KA06, KA, 560001 Rs.1,00,000 Rs.1,00,000 No Same as Col 2 CSR NO.CSR00012269 DT 30.07.2021 Total Rs.42,00,000/- Rs.42,00,000/-