

PHARMADERM COMPANY SAE
BALANCE SHEET
As at 31.03.2022
Amount in INR Lakhs

ASSETS	Notes	As at 31.03.2022		As at 31.03.2021	
ASSETS					
1. Non-Current Assets					
(a) Property, Plant and Equipment	3.1	100.35		116.62	
(b) Capital Work-in-Progress	3.1	-		-	
(c) Investment Property	3.2	-		-	
(d) Goodwill on Consolidation	3.3	-		-	
(e) Intangible Assets	3.3	-		-	
(f) Intangible Assets under Development	3.3	-		-	
(g) Financial Assets					
(i) Investments	3.4	-		-	
(ii) Loans	3.5	-		-	
(iii) Others	3.6	-		-	
(h) Other Non-Current Assets	3.7	10.69	111.03	11.96	128.58
2. Current Assets					
(a) Inventories	3.8	-		-	
(b) Financial Assets					
(i) Investments	3.4	-		-	
(ii) Trade Receivables	3.9	-		-	
(iii) Cash and Cash Equivalents	3.10	32.39		37.02	
(iv) Bank Balance other than (iii) above	3.11	42.30		45.63	
(v) Loans	3.12	-		-	
(vi) Other Financial Assets	3.13	-		-	
(c) Current Tax Assets (Net)	3.14	-		-	
(d) Other Current Assets	3.15	39.10	113.80	45.36	128.01
Total Assets			224.83		256.59
EQUITY AND LIABILITIES					
EQUITY					
(a) Equity Share Capital	3.16	168.46		168.46	
(b) Other Equity	3.17	(1,395.12)	(1,226.66)	(1,303.58)	(1,135.12)
1. Non-Current Liabilities					
(a) Financial Liabilities					
(i) Borrowings	3.18	1,438.05		1,383.71	
(ii) Other Financial Liabilities	3.19	-		-	
(b) Provisions	3.20	-		-	
(c) Deferred Tax Liabilities (Net)	3.21	-		-	
(d) Other Non-Current Liabilities	3.22	-	1,438.05	-	1,333.71
2. Current Liabilities					
(a) Financial Liabilities					
(i) Borrowings	3.23	-		-	
(ii) Trade Payables	3.24				
Total outstanding dues of Micro, Small & Medium Enterprises (MSME)					
Total outstanding dues of creditors Other than MSME		13.44		8.01	
(iii) Other Financial Liabilities	3.25	-		-	
(b) Other Current Liabilities	3.26	0.00		0.00	
(c) Provisions	3.27	-		-	
(d) Current Tax Liabilities (Net)			13.44		8.01
Total Equity and Liabilities			224.83		256.59

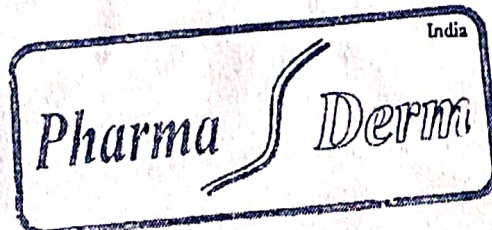
Date : 07 May 2022

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Chairman

Ritika
For Ritika K Agarwal & Co.
Chartered Accountants

Ritika Agarwal
(Proprietor)
Membership No. - 310713
FRN- 330696E
UDIN: 22310713AIPMGR7928



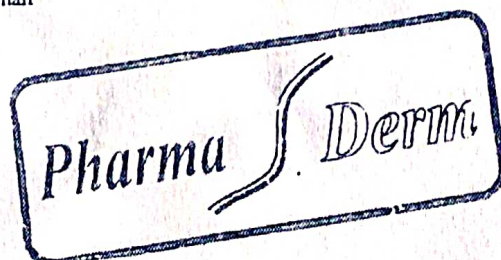
PHARMADERM COMPANY SAE
STATEMENT OF PROFIT AND LOSS ACCOUNT
For the 12 month ended March 22
Amount in INR Lakhs

Particulars	12 month ended March 22	12 month ended March 21
Income		
Revenue from Operations	-	-
Other Income	1.62	26.97
Total Income	1.62	26.97
Expenses		
Cost of Materials Consumed	-	-
Purchases of Stock-in-Trade	-	-
(Increase)/Decrease in Inventories of Finished Goods, Stock in Trade and Work-in-Progress	-	-
Excise duty on sale of Goods	-	-
Employee Benefits Expense	3.25	3.70
Other Expenses	4.14	8.42
Total Expenses Before Interest, Depreciation, Amortisation and Tax	7.39	12.12
Earning Before Interest, Depreciation, Amortisation and Tax	(5.77)	14.85
Finance Costs	-	-
Depreciation, Amortisation & Impairment Expense:		
a) Amortisation & Impairment of Intangible Assets	-	-
b) Depreciation of Tangible Assets	4.08	4.36
	4.08	4.36
Total Expenses	11.47	16.48
Profit Before tax and exceptional items	(9.85)	10.49
Exceptional items	215.60	-
Profit Before tax	(225.45)	10.49
Tax Expense:		
Current Tax (MAT)	-	-
Provision of Earlier Years	-	-
MAT Credit Entilement	-	-
Deferred Tax charge	-	-
	(225.45)	10.49
Profit for the year	(225.45)	10.49
Other Comprehensive Income		
Items that will not be reclassified to Profit or Loss in subsequent periods		
Equity Instrument through Other Comprehensive Income (net of tax)		
Remeasurement of the net defined benefit liability/ asset (net of tax)		
Income Tax Effect	-	-
Total Other Comprehensive Income, net of tax	(225.45)	10.49
Total Comprehensive Income for the year	(225.45)	10.49

Date : 07 May 2022

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Chairman



Ritika Agarwal
For Ritika K. Agarwal & Co.
Chartered Accountants



Ritika Agarwal
(Proprietor)
Membership No.- 310713
FRN- 330696E
UDIN: 22310713AIPMGR7928

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Notes to Financial statements as at & 12 month ended March 22
 3.1 Property Plant & Equipment (Current Year)

Particulars	As at 1.4.2021	Additions	Gross Block		As at 31.03.2022	Net Block		As at 31.03.2022	As at 31.03.2021	
			Disposals/ Transfer	Exchange Fluctuation		As at 1.4.2021	For the year			Disposals/ Transfer
Land	-	-	-	-	-	-	-	-	-	
Leasehold Freehold	56.72	-	(6.04)	50.67	-	(4.41)	38.25	47.23	55.80	
Building (including roads)*	95.68	-	(10.19)	85.48	39.88	2.78	11.93	0.20	0.33	
Plant & Equipment	13.57	-	(1.45)	12.12	13.24	0.11	8.18	2.24	3.76	
Furniture & Fixture	11.66	-	(1.24)	10.42	7.90	1.19	0.11	0.00	0.00	
Office Equipment	0.13	-	(0.01)	0.11	0.12	0.00	-	-	-	
Computer	-	-	-	-	-	-	-	-	-	
Motor Vehicles	-	-	-	-	-	-	-	-	-	
Property, Plant & Equipment Total	177.76	-	(18.94)	158.82	61.14	4.08	58.47	100.35	116.62	
Capital Work- In-Progress	-	-	-	-	61.14	4.08	-	-	-	
Total	177.76	-	(18.94)	158.82	61.14	4.08	(6.75)	58.47	100.35	116.62



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PILARMADERM COMPANY SAE
Notes to Financial Statements
As at 31.03.2022

3.7 Other Non-current Assets

	As at 31.03.2022	As at 31.03.2021
Unsecured, Considered Good unless otherwise stated		
Capital Advances		
Deposit with Government authorities		
Prepaid Expenses	10.69	11.96
Advance income tax (Net of Provision)		
Incentives Receivables		
Less Provision for Doubtful Receivables		
Total	10.69	11.96

3.10 Cash and Cash Equivalents

	As at 31.03.2022	As at 31.03.2021
Cash and Cash Equivalents		
Balances with Banks	32.35	36.97
Fixed Deposits with Banks	-	-
Cash on hand	0.05	0.05
Cheques in hand		
Total	32.39	37.02

3.11 Other Bank Balances

	As at 31.03.2022	As at 31.03.2021
At amortised cost		
Other Bank Balances		
Unpaid Dividend account		
Deposit with Original maturity of more than 3 months but less than 12 months	42.30	45.63
Total	42.30	45.63

3.15 Other Current Assets

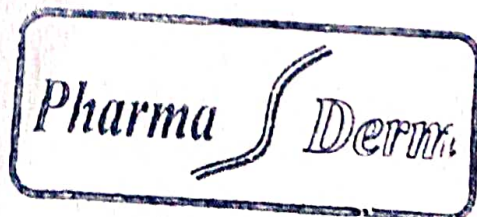
	As at 31.03.2022	As at 31.03.2021
Unsecured, considered good		
Advances other than Capital Advances		
For goods and services	20.43	24.45
To employees		
Balances with Govt Authority	18.68	20.90
Prepaid Expenses	0.00	0.00
Total	39.10	45.36

3.16 Equity Share Capital

	As at 31.03.2022	As at 31.03.2021
Authorised		
Equity Shares of 2126 Eq Share @EGP 1000/- each	168.46	168.46
Issued		
2126 Ordinary Shares of EGP 1000 Each	168.46	168.46
Subscribed & Paid up*		
2126 Ordinary Shares of EGP 1000 Each	168.46	168.46
Total Issued, Subscribed and Fully paid up Share Capital	168.46	168.46



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PHARMADERM COMPANY SAE
Notes to Financial Statements
As at 31.03.2022

3.17 Other Equity

	As at 31.03.2022	As at 31.03.2021
Retained Earnings		
Opening balance		
Net Profit for the Year	(1,171.23)	(1,181.71)
Closing Balance	(225.45)	10.49
Foreign Currency Translation Reserves		
Opening Balance		(1,171.23)
Transfer in current year	(132.35)	(1.65.08)
Closing Balance	133.92	32.72
Total	1.56	(132.35)
	(1,395.12)	(1,303.59)

3.18 Borrowings

	As at 31.03.2022	As at 31.03.2021
At amortised cost		
Unsecured		
Loan from related party (Emami Overseas FZE - Holding Company)	1,438.05	1,383.71
Total	1,438.05	1,383.71

3.24 Trade Payables

	As at 31.03.2022	As at 31.03.2021
At amortised cost		
Total outstanding dues of Micro, Small & Medium Enterprises (MSME)		
Total outstanding dues of creditors Other than MSME	13.44	8.01
Total	13.44	8.01

3.26 Other Current Liabilities

	As at 31.03.2022	As at 31.03.2021
Deferred government grant		
Refund Liabilities		
Advance from Customers		
Duties & Taxes	0.00	0.00
Total	0.00	0.00



Annexure G-1-



PHARMADERM COMPANY SAE
Notes to Financial Statements
For the 12 month ended March 22

3.29 Other Income

	12 month ended March 22	12 month ended March 21
Interest Received on financial assets carried at amortised cost		
Loans & Deposits	1.62	21.42
Net foreign exchange gain	-	5.55
Total	1.62	26.97

3.32 Employee Benefit Expenses

	12 month ended March 22	12 month ended March 21
Salaries and Wages	3.25	3.70
Staff Contribution to Provident and Other Funds		
Gratuity Expenses		
Welfare Expense		
Total	3.25	3.70

3.34 Other Expenses

	12 month ended March 22	12 month ended March 21
Power and Fuel	0.51	
Rates and Taxes	-	0.15
Bank charges	-	0.54
Legal and Professional Fees	3.19	4.74
Travelling and Conveyance	0.25	0.20
Miscellaneous Expenses	0.19	2.79
Total	4.14	8.42

Depreciation, Amortisation & Impairment Expense

	12 month ended March 22	12 month ended March 21
a. Amortisation & Impairment of Intangible Assets		
b. Depreciation of Other Assets	4.08	4.36
Total	4.08	4.36

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Reporting Company Name	Related Party Name	Nature of Relationship	Transactional Details	Item Type	In INR Lakhs	
					For FY Items	For BS Items
Pharmadam Company	Emami Overseas FZE	Parent Company	Loan Payable	BS	12 month ended March 22	As at 31.03.2022
						1,438

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