

12th ANNUAL REPORT
2022-23

PARAMESU BIOTECH PRIVATE LIMITED
DEVARAPALLI

**PARAMESU BIOTECH PRIVATE LIMITED
DEVARAPALLI**

Board of Directors:

- 1. T. UPENDRA REDDY - DIRECTOR**
- 2. A. ANANDA SWAROOP – DIRECTOR**
- 3. T. KRISHNA REDDY – DIRECTOR**
- 4. T. SATISH KUMAR - DIRECTOR**

Statutory Auditor's:

**CA V.V.V.S.KIRAN
Chartered Accountant,
Rajahmundry.**

Bankers:

**Indian Bank
Rajahmundry**

Regd. Office:

**RS No: 972,
3rd KM on Gopalapuram Road,
Devarapalli
West Godavari - 534313
Andhra Pradesh**

**PARAMESU BIOTECH PRIVATE LIMITED
DEVARAPALLI**

NOTICE

NOTICE is hereby given that the 12th (Twelfth) Annual General Meeting of the Members of PARAMESU BIOTECH PRIVATE LIMITED will be held on 30th September, 2023 at 10.00 A.M at the Registered Office of the company i.e., at RS No: 972, 3rd KM on Gopalapuram Road Devarapalli West Godavari, Andhra Pradesh to transact the following business:

ORDINARY BUSINESS

1. Adoption of financial statements

To receive, consider and adopt the Audited Balance Sheet as at 31st March 2023, the Statement of Profit and Loss and the Cash Flow Statement for the year ended on that date, along with the Reports of the Directors and Auditors thereon.

For and on behalf of Board of Directors
PARAMESU BIOTECH PRIVATE LIMITED

Place: DEVARAPALLI

DATE: 07.09.2023

CIN: U24232AP2011PTC076378

(T.UPENDRA REDDY)

DIRECTOR

DIN: 01579478

(A.ANANDA SWAROOP)

DIRECTOR

DIN: 02949170

NOTES

1. A member entitled to attend and vote is entitled to appoint a proxy to attend and vote instead of himself and the proxy need not be a member. Form of proxy is enclosed.
2. The instrument appointing a proxy must be deposited with the Company at its Registered Office not less than forty-eight hours before the time for holding the meeting.
3. Members / Proxies should bring the attendance slip duly filled in for attending the meeting. Members are requested to bring their copies of Annual Report to the meeting.



**PARAMESU BIOTECH PRIVATE LIMITED
RAJAHMUNDRY**

DIRECTOR'S REPORT

To

The Members,

Your directors have pleasure in presenting the Twelfth Annual Report together with Audited Financial Statements of the Company for the year ended 31st March' 2023.

1. FINANCIAL RESULTS

The Financial Results of the Company for the year ended 31st March 2023 as compared to the previous year are summarized below:

(₹ in Lacs)

Particulars	FY ended 31.03.2023	FY ended 31.03.2022
Net Sales /Income from Business Operations	62,278.53	49,399.75
Other Income	255.88	260.56
Total Income	62,534.41	49,660.31
Less Expenditure	56,720.21	43,515.55
Less Interest	855.04	1006.10
Profit before Depreciation	4,959.16	5,138.67
Less Depreciation	557.11	538.09
Profit after depreciation and Interest	4,402.06	4,600.58
Less Current Income Tax	1,055.43	1,086.87
Less Previous year adjustment of Income Tax	-	9.17
Less Deferred Tax	94.28	117.09
Net Profit after Tax	3,252.34	3,396.62
Dividend (including Interim if any and final)	-	-
Net Profit after dividend and Tax	3,252.34	3,396.62
Amount transferred to General Reserve	-	-
Balance carried to Balance Sheet	3,252.34	3,396.62
Earn per share (Basic)	123.86	129.36
Earnings per Share(Diluted)	123.86	129.36

2. DIVIDEND

No Dividend was declared for the current financial year by the Company.

3. Transfer to Reserves

During the year, The Company has not transferred any amount to the reserves.



4. TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

The provisions of Section 125(2) of the Companies Act, 2013 do not apply as there was no dividend declared and paid last year.

5. BOARD MEETINGS:

The Meetings of the Board of Directors are pre-scheduled and intimated to all the Directors in advance to order to facilitate them to plan their schedule.

There were 13 (Thirteen) Meetings of the Board of Directors held during the Financial Year 2022-23 in compliance with the requirements of the Companies Act, 2013 & SS -1 (Secretarial Standards on Board Meetings) issued by The Institute of Company Secretaries of India (ICSI).


Board Meeting Details are as follows:

S. No	BM Date	Total Number of directors associated as on the date of meeting	Attendance	
			Number of Directors entitled to attend	% Attendance
1	01.04.2022	4	3	75
2	14.05.2022	4	3	75
3	30.05.2022	4	4	100
4	21.07.2022	4	3	75
5	01.08.2022	4	3	75
6	10.08.2022	4	4	100
7	02.09.2022	4	3	75
8	14.09.2022	4	3	75
9	30.09.2022	4	3	75
10	01.12.2022	4	3	75
11	15.12.2022	4	3	75
12	23.01.2023	4	3	75
13	31.03.2023	4	3	75

The necessary Quorum was present for all the meetings.

The Detail of attendance of Directors at the Board Meetings during the period 01st April 2022 to 31st March 2023 is provided as below:

S. No	Name of the Directors	Designation	Number of Board Meetings			Attendence
			Held	Entitled	Atte nded	
1	ANANDA SWAROOP ADAVANI	DIRECTOR	13	13	13	100%
2	UPENDRA REDDY TETALI	DIRECTOR	13	13	13	100%
3	KRISHNA REDDY TETALI	DIRECTOR	13	13	13	100%
4	SATISH KUMAR TETALI	DIRECTOR	13	13	2	15%



6. DIRECTORS REMUNERATION:

During the financial year 2022-23, the Company has paid total remuneration of Rs. 228 lacs to its Directors.

7. EXTRACT OF ANNUAL RETURN:

The Annual return is disclosed on the website www.paramesu.com

8. DIRECTORS AND KEY MANAGERIAL PERSONAL:

There is no change in the directorship of the company during the financial year 2022-23. The provisions of Sec. 152 of the Companies Act, 2013, eligibility of Director of the Company to retire by rotation is not applicable to the Company.

9. LOANS, GUARANTEES OR INVESTMENTS:

There were no transactions during the year which are required to be reported under the provisions of Section 186 of the Companies Act, 2013, other than those which were done in the ordinary course of business of the company.

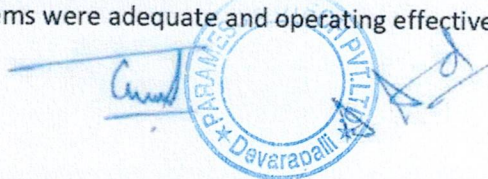
10. RELATED PARTY TRANSACTIONS:

All related party transactions that were entered into during the financial year were on arm's length basis and were in the ordinary course of the business. There are no materially significant related party transactions made by the company with Promoters, Key Managerial Personnel or other designated persons which may have potential conflict with interest of the company at large. FORM AOC-2 as attached as Annexure -2

11. DIRECTORS RESPONSIBILITY STATEMENT:

Pursuant to the requirement under Section 134(3)(c) of the Companies Act, 2013, the Board of Directors of the Company hereby state that:

- I. In the preparation of the annual accounts for the year ended 31st March, 2023, the applicable accounting standards read with requirements set out under Schedule III to the Act, had been followed and there are no material departures from the same;
- II. The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31st March, 2023 and profit of the company for that period;
- III. The Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- IV. The Directors had prepared the annual accounts on a "Going Concern" basis.
- V. 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.

A handwritten signature in blue ink is written over a circular blue stamp. The stamp contains the text "PARAMESWARI DEVARABALLI" around the perimeter and "Devaraballi" in the center. There are also some illegible handwritten marks and a checkmark-like symbol to the right of the stamp.

12. AUDITORS:

A. Statutory Auditors and their Report:

Pursuant to the provisions of section 139 of the Companies Act, 2013 and the Companies (Audit and Auditors) Rules, 2014 Sri. V.V.V.S. Kiran, Chartered Accountant, vide his membership No. 221472 has been appointed as Statutory Auditors at the Annual General Meeting held in the year 2020 for a period of 5 years till the conclusion of the Annual General Meeting to be held in the year 2025.

Further, the aforesaid Statutory Auditors have confirmed that they are not disqualified to act as Auditors and are eligible to hold office as Auditors of your Company. Further, the report of the Statutory Auditors along with the notes to accounts is enclosed with the Financial Statements. The Auditors of the Company have not reported any fraud as specified under section 143(12) of the Companies Act, 2013.

B. Cost Audit:

In terms of the provisions of Section 148 of the Companies Act, 2013, read with Rule 3 & 4 of The Companies (Cost Record and Audit) Rules, 2014 and all other applicable provisions of the Companies Act, 2013, the Cost Audit is not applicable to the Company.

C. Secretarial Auditor and their report:

In terms of the Provisions of Section 204 of the Companies Act, 2013, read with Rule 9 of The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and all other applicable provisions of the Companies Act, 2013, the Secretarial Audit is applicable to the Company. The Board had appointed CS CHAVA KRISHNA from Chava And Associates, Company Secretaries in Practice having M.No:A51652, COP.No:18854 to carry out Secretarial Audit under the provisions of Section 204 of the Companies Act, 2013 for the Financial Year 2022 -23 .

The report of the Secretarial Auditor FORM MR-3 is annexed to this report as **Annexure A**. The report does not contain any qualification.

13. REVIEW OF BUSINESS OPERATIONS AND FUTURE PROSPECTS:

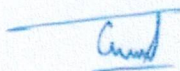
Your Directors wish to present the details of Business operations done during the year under review:

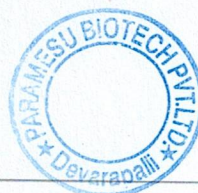
- | | |
|---|---------------------|
| a. Production and Profitability | 1,65,744 Tons |
| b. Sales/Income from Operations | Rs. 62,278.53 Lakhs |
| c. <u>Marketing and Market environment</u> | |

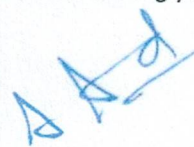
The marketing of your Company's products and the marketing environment is quite smooth and there were no hurdles in marketing of companies business.

d. Future Prospects including constraints affecting due to Government policies:

There were no constraints affecting your Companies working in general and constraints affecting your Companies business as a result of the Government Policies.







14. CHANGE IN THE NATURE OF BUSINESS:

There was no change in the nature of business of the Company during the financial year 2022-2023.

15. MATERIAL CHANGES AND COMMITMENT IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR TO WHICH THIS FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which these financial statements relate and up to the date of this report.

16. PUBLIC DEPOSITS:

During the year under review, the Company has not accepted any deposits from the Public within meaning of Section 73 and Section 76 of the Companies Act 2013 read with Companies (Acceptance of Deposits) Rules, 2014.

17. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO:

Information regarding Energy Conservation, Technology Absorption and Foreign Exchange earnings and outgo required to be disclosed under Section 134 of the Companies Act, 2013 read with Companies (Accounts) Rules, 2014 is given below:

Conservation of Energy:

The Company is using best technology available for conservation of energy and had taken adequate steps to improve the conservation of energy and this is a continuous process and forms an integral part of responsibilities of departmental heads.

Some of the energy conservation steps taken are as follow:

- i) Optimum Capacity utilization
- ii) Optimization of pump and motor operations through standard operating practices.
- iii) Strict quality checks on inputs thus saving electricity consumption.
- iv) Minimization of handling losses.
- v) Total Energy Consumption and Energy Consumption per unit of production is optimum as per industry standards.

Technology Absorption:

The Company is using technology, which is best available in the Industry and always step forward to upgrade the same.

Foreign Exchange Earnings and Outgo:

Foreign Exchange earnings and outgo during the year are as follows:

Particulars	2022-23 (Rs In Lakhs)		2021-22 (Rs In Lakhs)	
	USD	INR	USD	INR
Export sales	142.50	11,312.28	147.73	10,848.29
Amount realised against current sales	124.57	9,875.04	140.60	10,550.40
Amount realised against last year sales	7.43	576.08	4.24	299.21
Total Earnings	274.50	21,763.40	292.57	21,697.90
Payment against imported goods	5.06	408.94	1.65	126.54
Import Of Services	0.34	27.34	0.00	0.00
Total Outgo	5.40	436.28	1.65	126.54



18. SUBSIDIARY COMPANIES, ASSOCIATES AND JOINT VENTURES:

The Company does not have any subsidiary, Joint Venture or associate companies during the year.

19. INTERNAL CONTROL SYSTEM, COMPLIANCE FRAME WORK:

The Company has an Internal Control System, commensurate with size, scale and complexity of its operations. The Company has also put in place the policies and procedures relating to "Internal Financial Controls" for ensuring the orderly and efficient conduct of its business, including adherence to the company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial statements, as per the explanation to Section 134(5) (e) of the Act. The internal financial controls are adequate and are operating effectively so as to ensure orderly and efficient conduct of business operations.

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

There was no order passed by any regulator or court or tribunal, which impacts, the going concern status of the Company or will have bearing on Company's operations in future.

21. RISKS AND AREAS OF CONCERN:

The Board periodically reviews the risks and suggests steps to be taken to control and mitigate the same though a properly defined frame works.

22. INDUSTRIAL RELATIONS:

Industrial relation has been cordial and your directors appreciate the sincere and efficient services rendered by the employees at all levels towards the successful working of the Company.

23. INFORMATION AS REQUIRED U/S 22 OF THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL), ACT, 2013:

There were no complaints received / pending under the provisions of The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

24. Share Capital:

Authorized Share Capital:

The Authorized Capital of the Company is Rs. 30,00,00,000.00 comprising of 30,00,000 equity shares of Rs.100 each.

Paid-up Share Capital:

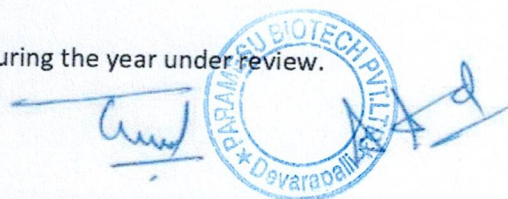
The paid-up capital of the company during the year is Rs.26,25,80,000.00 comprising of 26,25,800 equity shares of Rs100/- each.

Buy Back of Securities:

The Company has not bought back any of its securities during the year under review.

Sweat Equity:

The Company has not issued any Sweat Equity Shares during the year under review.



Bonus Shares:

The Company has not issued any Bonus Shares during the year under review

Employees Stock Option:

The Company has not provided any Stock Option Scheme to the employees.

25. VIGIL MECHANISM:

The provisions of Section 177 of the Companies Act, 2013 read with Rule 7 of the Companies (Meetings of the Board and its Powers) Rules, 2013 are applicable to the Company. The Company has a Whistle Blower Policy to report genuine concerns or grievances, if any.

26. UNSECURED LOANS

During the financial year your company received unsecured loans from directors and their relatives. The directors and their relatives have given declarations to your company that such loans were not given to your company out of borrowings made by them from outsiders.

27. BOARD EVALUATION

Performance evaluation of the Board, its committees and individual Directors was carried out. Based on the feedback from the Directors, the performance was evaluated at the meeting of the Board.

The Board as a whole is evaluated inter-alia on its ability to effectively supervise the functioning of the management, to discuss on operational and strategic issues, to take decisions in the best interest of the organization. The Committees of the Board are evaluated on their ability to address effectively the matters delegated to them in the charter, the ability to report to the Board the broad areas of concern appropriately and satisfactorily.

The evaluation of each of the directors was done, inter-alia, on the basis of his advisory role and contribution in the decision making, understanding of Company's business and risks and on the basis of the overall directions and guidance provided to the senior executives and supervision over their performance.

The Board of Directors expressed satisfaction with the evaluation process.

28. DISCLOSURE OF APPOINTMENT AND REMUNERATION OF KMP

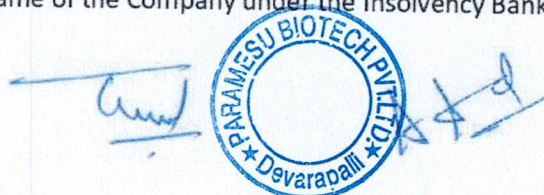
Pursuant to provisions of section 203 of Companies act 2015 under Rule 8 and Rule 8A of Companies appointment & remuneration of Managerial Personnel Rule, 2014, Company is appointed Ms. SANYUKTA JODHANI (M. No: A67546 and PAN: BDTPJ7400A) as the whole time Company Secretary of the company, the appointment was made on 01.08.2022.

29. PARTICULARS OF EMPLOYEES:

There are no such employees whose statement of particulars is required to be given pursuant to the Companies (Appointment and Remuneration of Managerial Personnel) Rules 2014.

30. Details of application made or proceedings pending under IBC, 2016

During the year under review, to our knowledge, there were no applications made or proceedings pending in the name of the Company under the Insolvency Bankruptcy Code, 2016.



31. Committees of the Board:

The company has formed the CSR Committee the details are as follows :

There were 2 (Two) Meetings of the CSR Committee held during the Financial Year 2022-23 [i.e., on 1st April 2022, 11th Nov 2022]

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
Mr. Tetali Upendra Reddy	Director	2	2
Mr. Adavani Anand Swaroop	Director	2	2

32. CORPORATE SOCIAL RESPONSIBILITY:

The Company firmly believes that the commitment towards playing a defining role in the development of its stakeholders extends to uplifting lives of the marginalized segments of the society, living in and around its areas of operation. The principles of Corporate Social Responsibility (CSR) are deeply imbibed in your Company's corporate culture. To amplify outreach efforts, the Company has incurred an amount of Rs.65.11 lacs during FY 2022-23, out of which an amount of Rs.20.29 lacs is pertaining to Unspent CSR amount to the FY 2021-22 and the remaining amount of Rs.44.82 lacs to meet obligation to spent for the FY 2022-23.

The annual report on CSR Activities as required under the Companies (Corporate Responsibility) Rules, 2014 is annexed to the Report as Annexure-3.

33. Details Of Valuations Of Securities Of The Company

During the year, The Company has not done any valuation of securities of the company.

34. Details of difference between valuation amount on one time settlement and valuation while availing loan from banks and financial institutions:

During the year under review, there was no incident of one-time settlement of loans taken from Banks and Financial Institutions. Hence, the disclosure under this heading is not applicable to the Company.

35. ACKNOWLEDGEMENT

Your directors wish to take this opportunity to thank the employees for their dedicated service and contribution to the company. We also thank to the Government agencies, Business Associates, Shareholders and, Banks for the continued support towards conduct of efficient operations of the company.

For and on behalf of Board of Directors
PARAMESU BIOTECH PRIVATE LIMITED

(T.UPENDRA REDDY) (A.ANANDA SWAROOP)
DIRECTOR DIRECTOR
DIN: 01579478 DIN: 02949170

Place: DEVARAPALLI
DATE: 07.09.2023
CIN: U24232AP2011PTC076378



CHAVA & ASSOCIATES

Company Secretaries

402, 4th Floor, Owners Pride Building,
Banjara Hills, Road No. 12, Hyderabad - 500034.

Form No. MR-3
SECRETARIAL AUDIT
REPORT
FOR THE FINANCIAL YEAR ENDED
31.03.2023

[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,
M/s. PARAMESU BIOTECH PRIVATE LIMITED
CIN: U24232AP2011PTC076378

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by M/s. PARAMESU BIOTECH PRIVATE LIMITED (hereinafter called the company). Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my Opinion thereon.

Based on my verification of the M/s. PARAMESU BIOTECH PRIVATE LIMITED 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, I hereby report that in my opinion, the company has, during the audit period covering the financial year ended on 31st March, 2023 has 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:

I have examined the books, papers, minute books, forms and returns filed and other records maintained by M/s. PARAMESU BIOTECH PRIVATE LIMITED for the financial year ended 31.03.2023 according to the provisions of:

- (i) The Companies Act, 2013 (the Act) and the rules made there under;
- ~~(ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made there under;~~
- ~~(iii) The Depositories Act, 1996 and the Regulations and Bye-laws Framed there under;~~
- ~~(iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial borrowings~~



- (v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-
- (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
 - (b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 1992;
 - (c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009;
 - (d) The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999;
 - (e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008;
 - (f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;
 - (g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; and
 - (h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998;

Clauses ii to V (a) to (h) stated above are not applicable to the company.

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

- (i) Secretarial Standards issued by The Institute of Company Secretaries of India.
- (ii) The Listing Agreements entered into by the Company with Stock Exchange(s), if applicable:

Clause (ii) stated above is 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 subject to the following observations:

1. In terms of the provisions of Section 203 of the Companies Act, 2013, the Company was required to have certain Key Managerial Personnel (KMP). As per the Rule 8A of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, every Private Company which has paid up capital of ten Crores or more shall appoint a Whole time Company Secretary. The Company has received the show cause notice U/s 203(5) of the Companies Act, 2013 issued by Registrar of Companies, Andhra Pradesh dated 06.07.2022, the company had given the reply against show cause notice on 21.07.2022. The Company has appointed Mr. Sanyuta Jodhani as Whole Time Company Secretary w.e.f 01.08.2022 after show cause of notice issued by the ROC, Andhra Pradesh vide dated 06.07.2022 under section 203(4) of the Companies Act, 2013. The previous company secretary Mr. Pawan Kumar Tiwary has resigned on 06.01.2020. The ROC, Adjudication has issued an Adjudication order under section 454 read with section 203(5) of the Companies Act 2013 on 10.08.2022 levying the penalty of Rs.5,00,000/- for company and Rs.50,000/- each director Mr. Krishna Reddy Tetali, Mr. Upendra Reddy Tetali, Mrs. Ananda Swaroop Adavani and Mr. Satish Kumar Tetali namely. The company and the directors have paid the penalty amount and filed the form INC-28 on 09.10.2022.



I further report that

The Board of Directors of the Company is duly constituted. CSR Committee was constituted with two directors namely Mr. Tetali Upendra Reddy and Mr. Adayani Anand Swaroop. As per the provisions of the Companies Act, 2013 appointment of independent directors is not applicable to the Private Limited Companies. During the period under review there was no change in the composition of the Board of Directors and it is 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.

Majority decision is carried through as there are no dissenting members' views at the meetings of the Board of Directors and at the Committees. These are captured and recorded as part of the minutes.

I further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

Place: Hyderabad
Date: 07.09.2023


Signature
CS CHAVA SAI KRISHNA
M.No: A51652 | CP.No: 18854
Peer Review Cert No: 3897/2023
UDIN: U24232AP2011PTC076378



This report is to be read with our letter of even date which is annexed as Annexure 'A' an integral part of this report.



CHAVA & ASSOCIATES

Company Secretaries

402, 4th Floor, Owners Pride Building,
Banjara Hills, Road No. 12, Hyderabad - 500034.

Annexure 'A'

To,
The Members,
M/s. PARAMESU BIOTECH PRIVATE LIMITED
CIN: U24232AP2011PTC076378

Auditor's responsibility

The Secretarial Audit Report for the Financial Year ended on March 31, 2023 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. My responsibility is to express an opinion on these secretarial records based on my audit.
2. I 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. I believe that the processes and practices followed provide a reasonable basis for my opinion.
3. I have not verified the correctness and appropriateness of financial records and Books of Accounts of the company and for which I relied on the report of statutory auditor.
4. Where ever required, I 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 are the responsibility of management. My 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: Hyderabad
Date: 07.09.2023

Signature:

CS CHAVA SAI KRISHNA

M.No: A51652

COP : 18854

UDIN: U24232AP2011PTC076378



[Annexure -2]

FORM NO. AOC -2

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

Form for Disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub section (1) of section 188 of the Companies Act, 2013 including certain arm's length transaction under third proviso thereto.

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

Paramesu Biotech Private Limited (the Company) has not entered into any contract/arrangement/ transaction with its related parties, which is not in ordinary course of Business or at arm's length during FY 2022-23. The Company has laid down policies and procedures so as to ensure compliance to the subject section in the Companies Act, 2013 (Act) and the corresponding Rules.

SL. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	Not Applicable
b)	Nature of contracts/arrangements/transaction	Not Applicable
c)	Duration of the contracts/arrangements/transaction	Not Applicable
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	Not Applicable
e)	Justification for entering such contracts or arrangements or transactions'	Not Applicable
f)	Date of approval by the Board	Not Applicable
g)	Amount paid as advances, if any	Not Applicable
h)	Date on which the special resolution was passed in General meeting as required under first proviso to section 188	Not Applicable

2. Details of contracts or arrangements or transactions at Arm's length basis:

(a)

SL. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	Ananda Swaroop Adavani, Director
b)	Nature of contracts/arrangements/transaction	Remuneration & Interest on Unsecured Loan
c)	Duration of the contracts/arrangements/transaction	Not Applicable
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	As Per the Contract
e)	Date of approval by the Board	April 1, 2022
f)	Amount paid as advances, if any	NIL



(b)

SL. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	Upendra Reddy Tetali Director
b)	Nature of contracts/arrangements/transaction	Remuneration and interest on unsecured loan
c)	Duration of the contracts/arrangements/transaction	Not Applicable
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	As Per the Contract
e)	Date of approval by the Board	April 1, 2022
f)	Amount paid as advances, if any	NIL

(c)

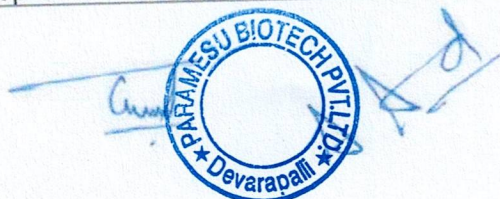
SL. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	T Maniswetha Daughter of Director
b)	Nature of contracts/arrangements/transaction	Remuneration & lease rent
c)	Duration of the contracts/arrangements/transaction	Not Applicable
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	The Company is availing her services as a General Manager in the ordinary course of business and she is receiving remuneration for her services
e)	Date of approval by the Board	April 1, 2022
f)	Amount paid as advances, if any	NIL

(d)

SL. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	T Krishna Reddy
b)	Nature of contracts/arrangements/transaction	Interest on Unsecured Loan
c)	Duration of the contracts/arrangements/transaction	Not Applicable
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	Not Applicable
e)	Date of approval by the Board	Not Applicable
f)	Amount paid as advances, if any	NIL

(e)

SL. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	Unimark Business Solutions Private Limited Holding Company
b)	Nature of contracts/arrangements/transaction	Purchases
c)	Duration of the contracts/arrangements/transaction	Not Applicable
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	As Per the Contract..
e)	Date of approval by the Board	April 1, 2022
f)	Amount paid as advances, if any	NIL



(f)

SL. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	K Ramakrishna Reddy - Director of Holding Company
b)	Nature of contracts/arrangements/transaction	Salary and lease rent
c)	Duration of the contracts/arrangements/transaction	Not Applicable
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	As per Contract.
e)	Date of approval by the Board	Not Applicable
f)	Amount paid as advances, if any	NIL

(g)

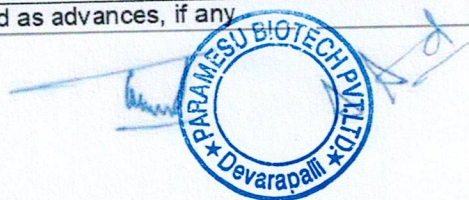
SL. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	Manikyam Agro Processors Private Limited Director's Wife and Daughter are the Directors in the company
b)	Nature of contracts/arrangements/transaction	Sales & Purchases
c)	Duration of the contracts/arrangements/transaction	Not Applicable
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	As per Contract.
e)	Date of approval by the Board	April 1 ,2022
f)	Amount paid as advances, if any	NIL

(h)

SL. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	Perimdevi Farm Products Private Limited Director's Wife and Father are the Directors in the company
b)	Nature of contracts/arrangements/transaction	Sales & Purchases
c)	Duration of the contracts/arrangements/transaction	Not Applicable
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	As per Contract.
e)	Date of approval by the Board	April 1 ,2022
f)	Amount paid as advances, if any	NIL

(i)

SL. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	Karnataka Poultry Farm Director's wife, sister in law, father in law, mother in law are the partners in the Firm
b)	Nature of contracts/arrangements/transaction	Sales & Purchases
c)	Duration of the contracts/arrangements/transaction	1 year
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	As per Contract.
e)	Date of approval by the Board	April 1 ,2023
f)	Amount paid as advances, if any	NIL



(j)

SL. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	Anaparathi Poultries Pvt Ltd Director's father in law is a Director of the company
b)	Nature of contracts/arrangements/transaction	Unsecured Loan Given
c)	Duration of the contracts/arrangements/transaction	1 year
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	As per Contract.
e)	Date of approval by the Board	April 1, 2023
f)	Amount paid as advances, if any	NIL

(k)

SL. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	Manikyam Poultry Farm Director's father in law is the partner of the firm
b)	Nature of contracts/arrangements/transaction	Sales & Purchases
c)	Duration of the contracts/arrangements/transaction	1 year
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	As per Contract.
e)	Date of approval by the Board	April 1, 2023
f)	Amount paid as advances, if any	NIL

For and on behalf of Board of Directors

PARAMESU BIOTECH PRIVATE LIMITED

Place: DEVARAPALLI
DATE: 07.09.2023
CIN: U24232AP2011PTC076378

(T. UPENDRA REDDY) (A. ANANDA SWAROOP)
DIRECTOR DIRECTOR
DIN: 01579478 DIN: 02949170



[Annexure -3]

**ANNUAL REPORT ON CORPORATE SOCIAL RESPONSIBILITY ACTIVITIES
for financial year 2022-23**

1. Brief outline on CSR Policy of the Company:

We strongly believe in giving back to our society not only through philanthropy but also by performing business activities in a social, economical and environmentally responsible manner. Recognizing the important role of a corporate entity within its society, we are motivated by sustainable development and implementing activities supporting this belief in our day to day activities.

Our areas of interest are education, rural development activities. In education, our endeavour is to provide scholarships to students and provide necessary infrastructure/facilities to educational institutions. The details of CSR policy are attached hereunder in Annexure – IA

2. Composition of CSR Committee:

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
Mr. Tetali Upendra Reddy	Director	2	2
Mr. Adavani Anand Swaroop	Director	2	2

3. Provide 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:

Not Applicable

4. Provide the 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 (attach the report):

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

Not Applicable

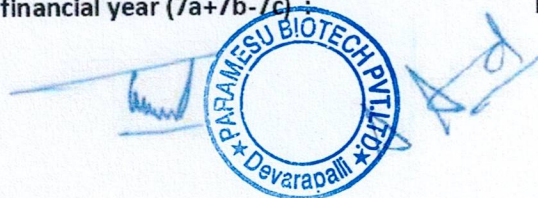
6. Average net profit of the company as per section 135(5) : Rs. 2239.35 Lakhs for FY 2022-23

7. (a) Two percent of average net profit of the company as per section 135(5): Rs. 44.78 Lakhs

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

(c) Amount required to be set off for the financial year, if any: Nil

(d) Total CSR obligation for the financial year (7a+7b-7c) : Rs.44.78 Lakhs

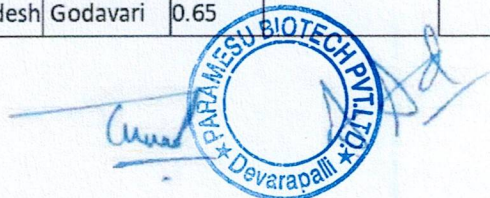


8. (a) CSR amount spent or unspent for the financial year:

Total Amount Spent for the Financial Year. 2022-23(Rs. In lakhs)	Amount Unspent (in Rs.)				
	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.	Date of transfer.	Name of the Fund	Amount.	Date of transfer.
65.11	-	-	Not Applicable	Not Applicable	Not Applicable

(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 (Rs. In lakhs).	Mode of implementation ((Yes/No).	Mode of implementation - Through implementing agency.	
				State.	District.			Name.	CSR registration number.
1	School Furniture	Promoting education	Yes	Andhra Pradesh	East Godavari	0.25	Yes	NA	NA
2	Sports Kits	training to promote rural sports, nationally recognized sports, Paralympic and Olympic sports	Yes	Andhra Pradesh	East Godavari	1.51	Yes		
3	Sankurathi Foundation	promoting health care including preventive health care	Yes	Andhra Pradesh	KAKINADA DISTRICT	49.00	No	CSR00008955	SANKURATHRI FOUNDATION
4	TP Patients	promoting health care including preventive health care	Yes	Andhra Pradesh	East Godavari	0.63	Yes		
5	Childrens Sport Meet	training to promote rural sports, nationally recognized sports,	Yes	Andhra Pradesh	East Godavari	0.65	Yes		



		Paralympic sports and Olympic sports							
6	Childrens Sport Meet	training to promote rural sports, nationally recognized sports, Paralympic sports and Olympic sports	Yes	Andhra Pradesh	East Godavari	0.65	Yes		
7	State Level Girls Cricket Team	training to promote rural sports, nationally recognized sports, Paralympic sports and Olympic sports	Yes	Andhra Pradesh	East Godavari	1.00	Yes		
8	Talent Test	Promoting education	Yes	Andhra Pradesh	East Godavari	0.55	Yes		
9	Air Conditioner	Rural development projects	Yes	Andhra Pradesh	East Godavari	0.72	Yes		
10	Friends Tribal Society	Rural development projects	Yes	Andhra Pradesh	East Godavari	0.22	Yes		
11	Wood Work	Rural development projects	Yes	Andhra Pradesh	East Godavari	0.75	Yes		
12	Basket Ball Court	training to promote rural sports, nationally recognized sports, Paralympic sports and Olympic sports	Yes	Andhra Pradesh	East Godavari	9.19	Yes		
	Total					65.11			

(d) Amount spent in Administrative Overheads

(e) Amount spent on Impact Assessment, if applicable

Nil

Nil



(f) Total amount spent for the Financial Year (8b+8c+8d+8e) Rs.65.11 Lakhs

(g) Excess amount for set off, if any

Sl. No.	Particular	Amount (₹ in Lacs)
(i)	Two percent of average net profit of the company as per section 135(5)	44.78
(ii)	Total amount spent for the Financial Year	46.33
(iii)	Excess amount spent for the financial year [(ii)-(i)]	1.55
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	Nil
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	1.55

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

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.	2021-22	4.58	4.58	NA	NA	NA	Nil
2.	2020-21	6.00	6.00	NA	NA	NA	Nil
3.	2019-20	8.20	8.20	NA	NA	NA	Nil
	Total	18.78	18.78	-	-	-	-

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

(asset-wise details).

(a) Date of creation or acquisition of the capital asset(s) : **Not Applicable**

(b) Amount of CSR spent for creation or acquisition of capital asset : **Not Applicable**

(c) Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc: **Not Applicable**

(d) Provide details of the capital asset(s) created or acquired (including complete address and location of the capital asset): **Not Applicable**

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, There is no unspent amount which required to spend for the FY 2022-23

For and on behalf of Board of Directors
PARAMESU BIOTECH PRIVATE LIMITED

Place: Devarapalli.

Date: 07.09.2023

CIN: U24232AP2011PTC076378

(T.UPENDRA REDDY) (A. ANANDA SWAROOP)

DIRECTOR

DIRECTOR

Din: 01579478

Din: 02949170

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF Paramesu Biotech Private Limited

Report on the Audit of the Standalone Financial Statements

Opinion

I have audited the accompanying financial statements of PARAMESU BIOTECH PRIVATE LIMITED ("the Company"), which comprise the balance sheet as at March 31, 2023, and the Statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In my opinion and to the best of my information and according to the explanations given to me, the aforesaid financial statements give the information required by the Companies Act, 2013 ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2023, its profit (or Loss) *and cash flows for the year ended on that date.

Basis for Opinion

I conducted my audit in accordance with the standards on auditing specified under section 143(10) of the Companies Act, 2013. My responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I am independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to my audit of the financial statements under the provisions of the Act and the rules there under, and I have fulfilled my other ethical responsibilities in accordance with these requirements and the code of ethics.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Information Other than the Standalone Financial Statements and Auditor's Report thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon.



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

In connection with my audit of the standalone financial statements, my 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 my knowledge obtained during the course of my audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information; I am required to report that fact. I have nothing to report in this regard.

Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is 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 financial position, financial performance, total comprehensive income and changes in equity of the Company in accordance with the 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 is responsible for assessing the Company's 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 responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

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

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

Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my 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 financial 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, I am also responsible for expressing my opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the 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 statements represent the underlying transactions and events in a 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 financial statements may be influenced. I consider quantitative materiality and qualitative factors in (i) planning the scope of my audit work and in evaluating the results of my work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

I 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 I identify during my audit.

I also provide those charged with governance with a statement that I 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, I 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. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my 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

As required by Section 143(3) of the Act, based on our audit we report that:

I have sought and obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of my audit.

In my opinion, proper books of account as required by law have been kept by the Company so far as it appears from my examination of those books.

The Balance Sheet, the Statement of Profit and Loss including other Comprehensive Income and Statement of Changes in Equity dealt with by this Report are in agreement with the relevant books of account.

In my opinion, the aforesaid standalone financial statements comply with the AS specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

On the basis of the written representations received from the directors as on March 31, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2023 from being appointed as a director in terms of Section 164 (2) of the Act.

With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.

With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

In my opinion and to the best of my information and according to the explanations given to me, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:

The Company has disclosed the impact of pending litigations on its financial position in its standalone financial statements.

The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.

There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order.



V.V.S. Kiran

(V.V.S.KIRAN)
Chartered Accountant
Membership No. 221472

Date: 07-09-2023

Place: RAJAHMUNDRY

ANNEXURE-A TO THE AUDITORS' REPORT

Annexure referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' of my Report of even date to the members of PARAMESU BIOTECH PRIVATE LIMITED on the accounts of the company for the year ended 31st March, 2023

On the basis of such checks as I considered appropriate and according to the information and explanations given to me during the course of our audit, I report that:

(i)	(a)	In my opinion and according to the information and explanations given to me and on the basis of examination of books and other records of the company, the Company is maintaining proper records showing full particulars, including quantitative details and situation of property, plant and equipment. The Company does not have any intangible assets.
	(b)	The property, plant and equipment of the Company were physically verified by the management during the year. According to the information and explanations given to me and as examined by me, no material discrepancies were noticed on such verification.
	(c)	In my opinion and according to the information and explanations given to me and based on the examination of the conveyance deeds provided to me, I 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.
	(d)	The Company has not revalued its property, plant and equipment (including right of use asset) during the year. Accordingly, paragraph 3 (i) (d) of the Order is not applicable.
	(e)	In my opinion and according to the information and explanations given to me, there are no proceedings initiated or are pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made there under. Accordingly, paragraph 3 (i) (e) of the Order is not applicable.
(ii)	(a)	The inventories have been physically verified by the management during the year. In my opinion, the coverage and procedure of such verification by the management is appropriate and no discrepancies of 10% or more in the aggregate for each class of inventory were noticed on such verification.
	(b)	The Company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from Indian Bank on the basis of security of current assets. The quarterly returns or statements filed by the Company with that Bank are in agreement with the books of accounts.
(iii)	(a)	In my opinion and according to information and explanation given to me and on the basis of my examination of records of the company, the Company has not made any investments in or provided any security or guarantee or granted any loans to companies, firms, LLPs or any other parties during the year.
	(b)	The Company does not have any subsidiaries, joint ventures and associates.
	(c)	In my opinion and according to information and explanation given to me,

		the company has not granted any loans during the year nor were any loans given outstanding as at the beginning of the year. Accordingly, paragraph 3 (iii)(c) of the order is not applicable.
	(d)	In my opinion and according to information and explanation given to me, as there are no loans and advances in the nature of loans, the schedule of repayment of principal and payment of interest and the regularity of receipts are not applicable. Accordingly, paragraph 3 (iii)(d) of the order is not applicable
	(e)	In my opinion and according to information and explanation given to me, as there are no loans and advances in the nature of loans, reporting in respect of whether any repayments were overdue for more than 90 days or not does not arise. Accordingly, paragraph 3(iii)(e) of the order is not applicable
	(f)	In my opinion and according to information and explanation given to me and on the basis of examination of books and other records of the company, there is no loan or advance in the nature of loan granted which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdue of existing loans given to the same parties. Accordingly clause 3(iii)(f) of the order is not applicable.
	(g)	In my opinion and according to information and explanation given to me and on the basis of examination of books and other records of the company, the company has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment.
(iv).		In my opinion and according to information and explanation given to me and on the basis of examination of books and other records of the company, the company has not granted any loans or provided any guarantees or given any security or made any investments to which the provisions of section 185 and 186 of the Companies Act, 2013 are applicable. Accordingly, paragraph 3 (iv) of the order is not applicable.
(v)		In my opinion and according to the information and explanations given to me and on the basis of examination of books and other records of the company, the Company has not accepted any deposits or amounts which are deemed to be deposits during the year. Accordingly, paragraph 3 (v) of the Order is not applicable.
(vi).		I have broadly reviewed the books of account maintained by the Company pursuant to the rules made by the Central Government for the maintenance of cost records under section 148 of the Act, and I am of the opinion that prima facie, the prescribed accounts and records have been made and maintained. However, I have not carried out a detailed examination of the same.
(vii)		In my opinion and according to the information and explanations and on the basis of examination of books and other records of the company given to me:
	(a)	Amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including goods and services tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues have been generally regularly deposited by the Company with the appropriate authorities.
	(b)	No undisputed amounts payable in respect of goods and services tax, provident fund, employees' state insurance, income-tax, sales-tax, service

		tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues were in arrears as at March 31, 2023 for a period of more than six months from the date they became payable.
	(c)	There are no statutory dues referred to in sub-clause (a), which have not been deposited on account of dispute.
(viii)		In my opinion and according to the information and explanations given to me and on the basis of examination of books and other records of the company, there are no transactions not recorded in the books of accounts that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961). Accordingly, paragraph 3 (viii) of the Order is not applicable.
(ix)	(a)	In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of loans or other borrowings or in the payment of Interest thereon to any lender during the year.
	(b)	In my opinion and according to the information and explanations given to me and on the basis of examination of books and other records of the company, the Company is not declared as a willful defaulter by any bank or financial institution or other lender.
	(c)	In my opinion and according to the information and explanations given to me and on the basis of examination of books and other records of the company the term loans obtained during the year were applied for the purposes for which they were availed.
	(d)	In my opinion and according to the information and explanations given to me and on the basis of examination of books and other records of the company, no funds were raised on short term basis and have been utilized for long term purposes.
	(e)	The Company does not have any subsidiaries/ associates/ joint-ventures and accordingly, paragraphs 3 (ix) (e) and 3 (ix) (f) of the Order are not applicable.
	(f)	In my opinion and according to the information and explanations given to me and on the basis of examination of books and other records of the company, the company has not raised any loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.
(x)	(a)	In my opinion and according to the information and explanations given to me and on the basis of examination of books and other records of the company, the Company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, paragraph 3(x)(a) of the Order is not applicable.
	(b)	In my opinion and according to the information and explanations given to me and on the basis of examination of books and other records of the company, the Company has made private placement of shares (Bonus shares) during the year.
(xi)	(a)	To the best of my knowledge and according to the information and explanations given to me and on the basis of examination of books and other records of the company, no fraud by the Company or no material fraud on the Company by any person has been noticed or reported during the year. Accordingly, paragraph 3(xi)(a) of the Order is not applicable.
	(b)	Since there is no fraud by the Company or no material fraud on the Company by any person has been noticed or reported during the year, paragraph 3 (xi) (b) of the Order is not applicable.

	(c)	To the best of my knowledge and according to the information and explanations given to me and on the basis of examination of books and other records of the company, no whistle-blower complaints have been received by the Company during the year.
(xii)		The Company is not a Nidhi Company and accordingly, Paragraphs 3 (xii) of the Order is not applicable.
(xiii)		In my opinion and according to the information and explanations given to me, the transactions with the related parties are in compliance with section 177 and 188 of the Act. Where applicable, the details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
(xiv)	(a)	In my opinion and according to the information and explanations given to me and on the basis of examination of books and other records of the company, the Company has an internal audit system, commensurate with the size and nature of its business.
	(b)	As part of my audit, the reports of the internal auditors for the year under audit were considered and broadly verified by me in framing my audit report.
(xv)		In my opinion and according to the information and explanations given to me and on the basis of examination of books and other records of the company, the Company has not undertaken any non-cash transactions with directors or persons connected to them. Accordingly, paragraph 3 (xv) of the Order is not applicable.
(xvi)	(a)	In my opinion and according to the information and explanations given to me and on the basis of examination of books and other records of the company, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.
	(b)	In my opinion and according to the information and explanations given to me and on the basis of examination of books and other records of the company, the Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934.
	(c)	In my opinion and according to the information and explanations given to me and on the basis of examination of books and other records of the company, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, paragraph 3(xvi)(c) of the Order is not applicable.
	(d)	In my opinion and according to the information and explanations given to me and on the basis of examination of books and other records of the company, the Company is not a Core Investment Company (CIC) but the company has two Core-Investment Companies in its group namely Unimark Business Solutions Private Limited and Speedfast Tracom Limited.
(xvii)		The Company has not incurred any cash losses in the financial year and in the immediately preceding financial year.
(xviii)		There has been no resignation of the statutory auditors during the year. Accordingly, paragraph 3 (xviii) of the Order is not applicable.
(xix).		In my opinion and according to the information and explanations given to me and 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, my knowledge of the board of directors and management plans, there are no material uncertainty exists as on the date of the audit report that Company is 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.

(xx)	(a)	In my opinion and according to the information and explanations given to me and on the basis of examination of books and other records of the company, in respect of other than ongoing projects, there is no unspent amount to be transferred to a fund specified in Schedule VII to the Act. Hence paragraph 3(xx)(a) of the order is not applicable.
	(b)	In my opinion and according to the information and explanations given to me and on the basis of examination of books and other records of the company, The Company has identified various projects and had spent an amount of Rs. 65.11 Lakhs during the financial year.
(xxi)		In my opinion and according to the information and explanations given to me, the Company does not have investments in subsidiaries/ associates or joint venture companies. Accordingly, paragraph 3 (xxi) of the Order is not applicable.



(V.V.V.S.KIRAN)

CHARTERED ACCOUNTANT
Membership No. 221472

Place: RAJAHMUNDRY

Date: 07-09-2023

ANNEXURE –B TO THE AUDITORS' REPORT

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

I have audited the internal financial controls over financial reporting of PARAMESU BIOTECH PRIVATE LIMITED as of 31st March, 2023 in conjunction with my audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishment 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 the Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

My responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on my audit. I conducted my audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls, and both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

My audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. My audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion on the Company's internal financial controls system over financial reporting.

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 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 financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent 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 my opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2023, 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.

Place of Signature: Rajahmundry

Date: 07-09-2023



(V.V.S.KIRAN)

CHARTERED ACCOUNTANT

Membership No. 221472

Paramesu Biotech Pvt Ltd

Deverapalli

STATEMENT OF PROFIT & LOSS

And

BALANCE SHEET

AS ON 31-03-2023

(ACCOUNTING YEAR 2022-23)

PART I — BALANCE SHEET
Paramesu Bio-Tech Private Limited
CIN :U24232AP2011PTC076378
Deverapalli
Balance Sheet as at 31-Mar-2023
(₹ In Lacs)

Particulars	Note No.	Figures as at 31-Mar-2023	Figures as at 31-Mar-2022
1	2	3	4
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share capital	1	2,625.80	2,625.80
(b) Reserves and surplus	2	8,076.94	4,824.60
(c) Money received against share warrants			
(2) Share application money pending allotment			
(3) Non-current liabilities			
(a) Long-term borrowings	3	8,876.87	4,137.16
(b) Deferred tax liabilities (Net)	4	983.65	889.37
(c) Other Long term liabilities	5	-	-
(d) Long-term provisions	6	142.17	87.50
(4) Current liabilities			
(a) Short-term borrowings	7	5,179.48	4,060.74
(b) Trade payables	8		
Total outstanding dues of micro enterprises and small enterprises		259.39	242.91
Total outstanding dues of creditors other than micro enterprises and small enterprises		2,570.61	3,544.98
(c) Other current liabilities	9	265.93	228.89
(d) Short-term provisions	10	1,245.64	1,604.18
TOTAL		30,226.47	22,246.12
II. ASSETS			
Non-current assets			
(a) Property, Plant & Equipment and Intangible assets			
(i) Property, Plant and Equipment	11	9,482.00	9,768.32
(ii) Intangible assets	12	-	-
(iii) Capital work-in-progress	11	6,597.56	286.57
(iv) Intangible assets under development			
(b) Non-current investments	13	-	-
(c) Deferred tax assets (net)		-	-
(d) Long-term loans and advances	14	290.88	256.60
(e) Other non-current assets	15	-	-
(2) Current assets			
(a) Current investments	16	-	-
(b) Inventories	17	5,955.25	5,992.03
(c) Trade receivables	18	4,816.55	3,469.00
(d) Cash and cash equivalents	19	14.11	38.45
(e) Short-term loans and advances	20	1,489.69	649.71
(f) Other current assets	21	1,580.43	1,785.45
TOTAL		30,226.47	22,246.12

See accompanying notes to the Financial Statements.

AS PER MY REPORT OF EVEN DATE


(V.V.V.S.KIRAN)
CHARTERED ACCOUNTANT
 MEMBERSHIP NO:221472
 Place: Rajahmundry
 Date : 07-09-2023
 UDIN :23221472BGXPDL3975

FOR AND ON BEHALF OF THE BOARD


(TETALI UPENDRA REDDY)
 DIRECTOR
 DIN:02949170


(A ANANDA SWAROOP)
 DIRECTOR
 DIN:01579478


(SANYUKTA JODHANI)
 Company Secretary
 M. No:A67546



PART II – STATEMENT OF PROFIT AND LOSS

Paramesu Bio-Tech Private Limited

CIN :U24232AP2011PTC076378

Deverapalli

Profit and loss statement for the year ended 31-Mar-2023

(₹ In Lacs)

	Particulars	Note No.	Figures as at 31-Mar-2023	Figures as at 31-Mar-2022
	1	2	3	4
I	Revenue from operations	23	62,278.53	49,399.75
II	Other income	24	255.88	260.56
III	Total Revenue (I + II)		62,534.41	49,660.31
IV	Expenses:			
	Cost of materials consumed	25	43,150.39	35,271.88
	Purchases of Stock-in-Trade		7,202.58	2,103.71
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade		26.39	(32.20)
	Employee benefits expense	26	1,398.40	1,162.68
	Manufacturing Expenses	27	2,853.33	2,295.65
	Finance costs	28	855.04	1,006.10
	Depreciation and amortization expense	11	557.11	538.09
	Other expenses	29	2,089.12	2,713.83
	Total expenses		58,132.36	45,059.73
V	Profit before exceptional and extraordinary items and tax (III - IV)		4,402.05	4,600.58
VI	Exceptional items		-	-
VII	Profit before extraordinary items and tax (V - VI)		4,402.05	4,600.58
VIII	Extraordinary Items		-	-
IX	Profit before tax (VII- VIII)		4,402.05	4,600.58
X	Tax expense:			
	(1) Current tax		1,055.43	1,086.87
	(2) Deferred tax		94.28	117.09
XI	Profit (Loss) for the period from continuing operations (VII- VIII)		3,252.33	3,396.62
XII	Profit/(loss) from discontinuing operations		-	-
XIII	Tax expense of discontinuing operations		-	-
XIV	Profit/(loss) from Discontinuing operations (after tax) (XII- XIII)		-	-
XV	Profit (Loss) for the period (XI + XIV)		3,252.33	3,396.62
XVI	Earnings per equity share: (₹ in Rs)			
	(1) Basic		123.86	129.36
	(2) Diluted		123.86	129.36

See accompanying notes to the financial statements.

AS PER MY REPORT OF EVEN DATE




(V.V.V.S.KIRAN)
CHARTERED ACCOUNTANT
 MEMBERSHIP NO:221472
 MEMBERSHIP NO:221472

Place: Rajahmundry
 Date : 07-09-2023
 UDIN :23221472BGXPDL3975

FOR AND ON BEHALF OF THE BOARD


(TETALI UPENDRA REDDY)
 DIRECTOR
 DIN:02949170


(A ANANDA SWAROOP)
 DIRECTOR
 DIN:01579478


(SANYUKTA JODHANI)
 Company Secretary
 Membership No:A67546



Statement of Cash Flows

(₹ in Lacs)

	2022-23		2021-22
Cash flows from operating activities			
Cash receipts from customers	60,517.63		47,508.58
Cash paid to suppliers and employees	-56,844.10		-41,323.24
Cash generated from operations	3,673.53		6,185.34
Interest paid	-855.04		-1,006.10
Income taxes paid	-1,055.43		-1,086.87
Increase / (Decrease) in Reserves & Surplus Other	-0.05		-656.45
Dividends paid	-		-
Net cash from operating activities	1,763.01		3,435.92
Cash flows from investing activities			
Business acquisitions, net of cash acquired	-		-
Purchase of property, plant and equipment	-6,581.78		-504.10
Proceeds from sale of equipment	-		-
Acquisition of portfolio investments	-		-
Investment income	-		-
Net cash used in investing activities	-6,581.78		-504.10
Cash flows from financing activities			
Proceeds from issue of share capital	-		656.45
Proceeds from long-term borrowings	-		-
Payment of long-term borrowings	4,794.38		-3,554.27
Net cash used in financing activities	4,794.38		-2,897.82
Net increase in cash and cash equivalents	-24.39		34.00
Cash and cash equivalents at beginning of period	38.45		4.45
Cash and cash equivalents at end of period	14.06		38.45

AS PER MY REPORT OF EVEN DATE

FOR AND ON BEHALF OF THE BOARD





(V.V.V.V.KIRAN)
CHARTERED ACCOUNTANT
MEMBERSHIP NO:221472
UDIN :23221472BGXPDL3975
PLACE: RAJAHMUNDRY
DATE: 07-09-2023



(TETALI UPENDRA REDDY)
DIRECTOR
DIN:02949170



(A ANANDA SWAROOP)
DIRECTOR
DIN:01579478



(SANYUKTA JODHANI)
Company Secretary
Membership No:A67546



Statement of Cash Flows

(₹ In Lacs)

	2022-23		2021-22
Cash flows from operating activities			
Profit before taxation	4,402.06		4,600.58
Adjustments for:			
Depreciation	557.11		538.09
Investment income	-		-
Interest expense	855.04		1,006.10
Profit / (Loss) on the sale of property, plant & equipment	-		-
Working capital changes:			
(Increase) / Decrease in trade and other receivables & Other Assets	-2,016.79		-2,151.74
(Increase) / (Decrease) in inventories	36.77		1,099.63
Increase / (Decrease) in trade payables & Other Liabilities	-160.65		1,092.68
Cash generated from operations	3,673.53		6,185.34
Interest paid	-855.04		-1,006.10
Income taxes paid	-1,055.43		-1,086.87
Increase / (Decrease) in Reserves & Surplus Other than profit	-0.05		-656.45
Dividends paid	-		-
Net cash from operating activities	1,763.01		3,435.92
Cash flows from investing activities			
Business acquisitions, net of cash acquired	-		-
Purchase of property, plant and equipment	-6,581.78		-504.10
Proceeds from sale of equipment	-		-
Acquisition of portfolio investments	-		-
Investment income	-		-
Net cash used in investing activities	-6,581.78		-504.10
Cash flows from financing activities			
Proceeds from issue of share capital	-		656.45
Proceeds from long-term borrowings	-		-
Payment of long-term borrowings	4,794.38		-3,554.27
Net cash used in financing activities	4,794.38		-2,897.82
Net increase in cash and cash equivalents	-24.39		34.00
Cash and cash equivalents at beginning of period	38.45		4.45
Cash and cash equivalents at end of period	14.06		38.45

AS PER MY REPORT OF EVEN DATE

FOR AND ON BEHALF OF THE BOARD

V.V.V. Kiran



(V.V.V.V.KIRAN)
CHARTERED ACCOUNTANT
MEMBERSHIP NO:221472
UDIN :23221472BGXPDL3975
PLACE: RAJAHMUNDRY
DATE: 07-09-2023

Tetal Upendra Reddy

(TETALI UPENDRA REDDY)
DIRECTOR
DIN:02949170

A Ananda Swaroop

(A ANANDA SWAROOP)
DIRECTOR
DIN:01579478

Sanyukta Jodhani

(SANYUKTA JODHANI)
Company Secretary
Membership No:A67546



ACCOUNTING YEAR 2022-23:

Notes to the Financial Statements

Part - I Balance Sheet

DESCRIPTION	Par Value of Share	No. of shares	Figures as at the end of Current Reporting Period (₹ In Lacs)	No. of shares	Figures as at the end of Previous Reporting Period (₹ In Lacs)
NOTE - 1 :					
SHARE CAPITAL :					
AUTHORISED:					
Equity Share Capital:					
Equity Shares	100	30,00,000	3,000.00	30,00,000	3,000.00
Preference Share Capital:					
Preference Shares	-	-	-	-	-
ISSUED, SUBSCRIBED & PAIDUP:					
Equity Share Capital:					
Equity Shares	100	26,25,800	2,625.80	26,25,800	2,625.80
Preference Share Capital:					
Preference Shares	-	-	-	-	-
Share application money deposit	-	-	-	-	-
Total			2,625.80		2,625.80

a. Reconciliation of shares outstanding at the beginning and at the end of the reporting period.

Particulars	No. of shares	Figures as at the end of Current Reporting Period (₹ in Lacs)	No. of shares	Figures as at the end of Previous Reporting Period (₹ In Lacs)
Shares outstanding at the beginning	100	26,25,800	26,25,800	2,625.80
Shares issued during the year	100	-	-	-
Shares bought back during the year	100	-	-	-
Shares outstanding at the end of the year		26,25,800	26,25,800	2,625.80

b. Terms/rights attached to Equity Shares :

The Company has only one class of equity shares having a par value of Rs.100/- per share. Each holder of equity share is entitled to one vote per share. The Company has declared dividend of Rs.6,56,45,000 on equity shares for the financial year 2022-23. In the event of liquidation of the company, the holder of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the Shareholders.

c. Shares held by holding / ultimate holding company and / or their subsidiaries / associates :

Particulars	No. of shares	Figures as at the end of (₹ in Lacs)	No. of shares	Figures as at the end of (₹ in Lacs)
Unimark Bussness Solutions Pvt.Ltd.	21,53,333	2,153.33	21,53,333	2,153.33
Total	21,53,333	2,153	21,53,333	2,153

d. Equity shareholder holding more than 5% of equity shares alongwith the number of equity shares held is as given below :

Particulars	Figures as at the end of Current Reporting Period		Figures as at the end of Previous Reporting Period	
	%	No.of shares	%	No.of shares
1) Unimark Business Solutions Pvt. Ltd.	82.00%	21,53,333.00	82.00%	21,53,333.00

Note:

Subscribed and Paid-up share capital Includes:

- Paid-up capital includes an amount of Rs. 26,25,80,000 being equity shares of 26,25,800 @ Rs.100/- per share.
- There are no shares reserved for issue under options and contracts/commitments for the sale of shares/disinvestment.
- There are no shares allotted as fully paidup pursuant to contract(s) without payment being received in cash or as bonus shares. Shares of the company are not bought back.
- There are no convertible or non convertible securities by the company.
- There are no unpaid calls on shares.
- There are no forfeited shares in the company.

e. The details of promoters shareholding is set out below

Name of Promoter	As at the end of current Reporting period		As at the end of Previous Reporting period		% of change during the year
	No of shares held	% of holding	No of shares	% of holding	
1) Ananda Swaroop Advani	86,933.00	3.31%	86,933.00	3.31%	-
2) Tetali Upendra Reddy	267.00	0.01%	267.00	0.01%	-
3) Tetali Krishna Reddy	267.00	0.01%	267.00	0.01%	-
4) Tetali Satish Kumar	1,22,267.00	4.66%	1,22,267.00	4.66%	-
5) Tetali Rajasekhar	15,933.00	0.61%	15,933.00	0.61%	-
Total	2,25,667	8.60%	2,25,667.00	8.60%	



2

DESCRIPTION	Figures as at the end of Current Reporting Period (₹ in Lacs)	Figures as at the end of Previous Reporting Period (₹ in Lacs)
NOTE - 2 :		
RESERVES & SURPLUS:		
Surplus / (Deficit) in the statement of Profit & Loss:		
Opening balance	4,744.60	2,004.43
	-	-
ADD: Net Profit / (Loss) for the current period	3,252.34	3,396.62
	-	-
Amount available for appropriation	7,996.94	5,401.05
Appropriations:	-	-
Less : Provisions for Tax of Earlier Year	-	-
Transfer to Reserves	-	-
Dividend Distribution Tax	-	-
Proposed dividend / bonus shares issued	-	656.45
Closing balance	7,996.94	4,744.60
	-	-
Capital Reserves	-	-
Security Premium	80.00	80.00
Opening Balance	-	-
Add: Transfer from Surplus	-	-
Closing Balance	80.00	-
	-	-
Total	8,076.94	4,824.60
NOTE - 3 :		
LONG TERM BORROWINGS		
Secured		
(a) Bonds/ Debentures		
(b) Term Loans		
(i) Indian Bank TL - 3	2,081.00	2,577.94
(ii) Indian Bank TL - 4	5,307.17	-
(iv) Covid Loan	-	33.14
(c) Deposits	-	-
	7,388.17	2,611.08
Unsecured:		
Loans & advances from related parties-		
Tetali Upendra Reddy - Director	597.04	-
Tetali Krishna Reddy - Director	128.02	0.03
T Satish Kumar - Director	-	115.55
A Anand Swaroop - Director	263.64	59.44
Others - Inter Corporate Loans		
Unimark Business Solutions PVT LTD	-	51.22
Samunnati Financial Intermediation and Services Pvt Ltd	500.00	798.17
Anannya Finance for Inclusive Growth Pvt Ltd	-	501.68
	1,488.70	1,526.08
Total	8,876.87	4,137.16
NOTE -4 :		
DEFERRED TAX LIABILITY (NET)		
Deferred Tax Liability comprises of following:		
Opening balance	889.37	772.28
Transferred during the period	94.28	117.09
Closing balance	983.65	889.37
NOTE - 5 :		
OTHER LONG TERM LIABILITIES		
(a) Trade Payables		-
(b) Others		-
Total		-







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DESCRIPTION	Figures as at the end of Current Reporting Period (₹ in Lacs)	Figures as at the end of Previous Reporting Period (₹ in Lacs)
NOTE - 6 :		
LONG TERM PROVISIONS		
(a) Provision for Employee Benefits		
Provision for Gratuity	96.48	63.30
Provision for Leave Encashment	45.69	24.20
(b) Others	-	-
	142.17	87.50
NOTE - 7 :		
SHORT TERM BORROWINGS		
Secured :		
(a) Demand Loans		
(i) From Banks		
Overdraft	4,639.48	2,931.39
Term Loan I	-	270.59
Term Loan II	540.00	109.60
Term Loan III	-	540.00
GECLS	-	209.16
(ii) From Others	-	-
	5,179.48	4,060.74
Unsecured:		
Loans & advances from related parties	-	-
Others	-	-
	-	-
Total	5,179.48	4,060.74
NOTE - 9 :		
OTHER CURRENT LIABILITIES		
Duties & Taxes	-	-
Audit Fees Payable	-	0.68
TDS Payable	31.27	26.38
TCS Payable	0.97	0.77
CSR Payable	-	20.30
Guest House Rent Payable	0.09	0.08
GST Payable	115.06	-
Advance from Customers	104.75	180.69
ESI & EPF Payable	11.29	-
Profession tax payable	0.30	-
Wages payable	2.15	-
labour welfare fund payable	0.05	-
Total	265.93	228.89
NOTE - 10 :		
SHORT TERM PROVISIONS		
(a) Provision for Employee Benefits		
Provision for Salaries	-	-
Provision for EPF & ESIC	-	-
Provision for Gratuity	21.79	8.62
Provision for Leave Encashment	13.61	16.65
(b) Others		
Provision for AMC	173.96	(1.87)
Electrical Bills (HT) Payble	1,036.28	143.65
Provision for Taxation	-	1,077.70
Professional tax payable	-	0.19
Gst Tax payable	-	347.83
Wages Payable	-	1.75
Total	1,245.64	1,604.18






DESCRIPTION	Figures as at the end of Current Reporting Period (₹ in Lacs)	Figures as at the end of Previous Reporting Period (₹ in Lacs)
NOTE - 12 :		
INTANGIBLE ASSETS		
Goodwill	-	-
Total	-	-
NOTE - 13 :		
NON CURRENT INVESTMENTS		
(a) Investments in Property		
(b) Investments in Equity Instruments		
(c) Investments in Preference Shares		
(d) Investments in Government Bonds		
(e) Investments in Debentures		
(f) Investments in Mutual Funds		
(g) Investments in Partnership Firms		
(h) Other Non Current Investments		
(i) Preoperative Expenses	-	-
Total	-	-
NOTE - 14 :		
LONG TERM LOANS & ADVANCES		
<u>Secured, Considered good</u>		
(a) Capital & Material Advances	-	-
(b) Security Deposits	-	-
	-	-
<u>Unsecured, Considered good</u>		
(a) Loans & Advances to related parties		
(b) Others		
<u>Deposits Recoverable</u>		
EMD Deposit	262.94	237.83
Bank Deposit Against BG	27.94	18.77
	290.88	256.60
Doubtful Advances	-	-
	-	-
Total	290.88	256.60
NOTE - 15 :		
OTHER NON CURRENT ASSETS		
<u>Secured, Considered good</u>		
(a) Long term Trade Receivables		
(b) Others	-	-
	-	-
<u>Unsecured, Considered good</u>		
(a) Long term Trade Receivables		
(b) Others	-	-
	-	-
Doubtful		
(a) Long term Trade Receivables	-	-
(b) Others	-	-
	-	-
Total	-	-

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DESCRIPTION	Figures as at the end of Current Reporting Period (₹ in Lacs)	Figures as at the end of Previous Reporting Period (₹ in Lacs)
NOTE - 16 :		
CURRENT INVESTMENTS		
(a) Investments in Property	-	-
(b) Investments in Equity Instruments	-	-
(c) Investments in Preference Shares	-	-
(d) Investments in Government Bonds	-	-
(e) Investments in Debentures	-	-
(f) Investments in Mutual Funds	-	-
(g) Investments in Partnership Firms	-	-
(h) Other Non Current Investments	-	-
Total	-	-
NOTE - 17 :		
INVENTORIES		
(a) Raw Materials	5,042.19	5,011.64
(b) Work in Progress	288.54	257.25
(c) Finished Goods	294.03	320.42
(d) Stock in Trade	-	-
(e) Stores & Spares	330.50	402.71
(f) Shares	-	-
(g) Others	-	-
	5,955.25	5,992.03
NOTE - 19 :		
CASH & CASH EQUIVALENTS		
(a) Cash on hand	12.95	2.40
(b) Balance with Banks (Current Accounts)	1.16	36.05
(c) Balance with Banks (Deposits)	-	-
(d) Others	-	-
Total	14.11	38.45
NOTE - 20 :		
SHORT TERM LOANS & ADVANCES		
Secured, Considered good		
(a) Loans & Advances to related parties	-	-
(b) Others	-	-
Unsecured, Considered good		
(a) Loans & Advances to related parties	-	-
(b) Others		
Advances to staff	25.60	1.78
Advances to Suppliers	1,464.10	647.93
	1,489.69	649.71
Doubtful		
(a) Loans & Advances to related parties	-	-
(b) Others (Advances to creditors)	-	-
Total	1,489.69	649.71

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DESCRIPTION	Figures as at the end of Current Reporting Period (₹ in Lacs)	Figures as at the end of Previous Reporting Period (₹ in Lacs)
NOTE - 21 :		
OTHER CURRENT ASSETS		
Govt Incentives	600.48	600.48
CSR Exp payable	0.03	-
Prepaid Insurance	40.48	-
Advance Tax	875.00	975.00
TDS	28.18	27.73
Export Incentives	22.06	162.93
Epc Int Equalization	-	19.32
GST Input	14.20	
Total	1,580.43	1,785.45
NOTE -22 :		
CONTINGENT LIABILITIES & COMMITMENTS		
(a) Contingent Liabilities		
(i) Claims against company not acknowledged as debt		
(ii) Guarantess		
(iii) Others		
(b) Commitments		
(i) Uncalled Liability on shares		
(ii) Other Commitments		
Total	-	-




Notes to the Financial Statements

Part - II Statement of Profit & Loss

DESCRIPTION	Figures as at the end of Current Reporting Period (₹ in Lacs)	Figures as at the end of Previous Reporting Period (₹ in Lacs)
NOTE - 23 :		
REVENUE FROM OPERATIONS		
(a) Sale of Products		
Maize Starch & By Products	54,535.48	46,620.59
Maize Sales	7,162.30	2,220.05
Other Products	580.75	559.12
Total	62,278.53	49,399.75
NOTE - 24 :		
OTHER INCOME		
Customs Draw Back Amount	18.04	14.08
Foreign Exange loss / Profit	99.77	126.33
Interest Received	40.50	15.19
Export Incentive	96.37	76.65
Credit Balances W/o	1.20	28.31
Profit on sale of Car	-	-
Total	255.88	260.56
NOTE - 25 :		
COST OF MATERIALS CONSUMED		
Opening Stock		
Chemicals	34.26	52.70
General Stores	402.71	332.55
Fuels	39.63	23.62
Raw material	4,866.65	6,189.95
Packing Materials	71.09	46.09
Stock in Proce	257.25	158.52
Add : Purchases		
Stores & Consumables	365.75	1,047.63
Chemicals	423.33	361.42
Fuels	2,936.92	1,303.60
Raw Material	38,874.17	30,816.74
Packing Materials	539.83	610.65
Less: Closing Stock		
Chemicals	105.22	34.26
Fuels	105.75	39.63
General Stores	330.50	402.71
Raw material	4,780.19	4,866.65
Packing Materials	51.03	71.09
Stock in Progress	288.54	257.25
Total	43,150.39	35,271.88
NOTE - 26:		
Employee benefits expenses		
Staff Salaries	996.63	818.57
Employee Insurance	4.36	7.91
Director's Remuneration	228.00	192.00
EPF & ESI Contribution	64.74	56.04
Welfare Expenses	39.88	23.56
Gratuity	39.34	24.08
Leave Encashment	25.45	40.50
Total	1,398.40	1,162.68

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DESCRIPTION	Figures as at the end of Current Reporting Period (₹ in Lacs)	Figures as at the end of Previous Reporting Period (₹ in Lacs)
NOTE - 27 :		
Manufacturing Expenses		
Stores, Spares and Chemicals & Packing materials consumed		
Opening Stock	-	-
Add : Purchases	-	-
Less: Closing Stock	-	-
Power and Fuel		
Electricity Charges	2,141.98	1,704.68
	2,141.98	1,704.68
Repairs & Maintenance		
Machinery Maintenance	28.14	24.98
Electrical Maintenance	15.29	2.10
ETP Maintenance	0.28	0.61
Technical Consultancy	15.29	4.42
Fork Lift Maintenance	0.07	0.07
Factory Maintenance	-	3.87
Lab Mainatanance	0.14	0.00
Maize Cleaning & Silo & Godown Maintanance	0.14	3.36
R&M Other assets	49.38	67.98
	108.72	107.40
Hire Charges	97.76	68.90
Contract labour Charges	495.52	404.16
Commission and Brokerage	9.36	10.52
	602.63	483.58
Total	2,853.33	2,295.65
NOTE - 28 :		
Finance Costs:		
Interest Expense (Bank)	723.49	877.99
Bank Charges	65.38	62.16
Interest on Unsecured Loans	66.10	65.95
Other Interest	0.08	-
Total	855.04	1,006.10








DESCRIPTION	Figures as at the end of Current Reporting Period (₹ in Lacs)	Figures as at the end of Previous Reporting Period (₹ In Lacs)
NOTE - 29 :		
Other Expenses:		
Licenses & Taxes	62.69	32.32
Consultation Charges	28.29	10.84
Selling & Administrative Expenses		
Travelling Expenses	22.28	9.19
Vehicle Maintenance	44.97	22.16
Insurance	25.04	31.23
Audit Fees	2.00	0.75
Business Promotion expenses	1.34	-
Discount allowed / Purchases	0.19	0.06
Advertisements	0.91	1.11
Printing & Stationery	1.11	0.74
Commission & Brokerage	86.84	118.76
Computer & Printer Repairs	0.65	0.72
Software Maintanance	0.33	-
Freight Charges	863.78	959.61
Export Service Charges	762.97	1,299.06
Guest House Maintanance	-	2.06
Guest House Rent	1.21	1.15
Loading Charges	87.75	-
Medical Expenses	1.46	1.04
Office Maintanance	2.02	1.54
ROC Penalty	5.00	-
Pooja Expenses	1.79	0.46
Postage & Courier Charges	0.95	0.49
ROC Filing Charges	0.44	0.01
Subscriptions , donations & advertise ments	4.88	3.52
Telephone & Mobile Charges	4.45	3.67
Tenders Fee	0.01	-
Stamp Duty Charges	2.00	1.25
Valuation Expenses	0.54	-
Debit Balances Written off	9.31	80.22
Late Fee on GST Filing	0.00	0.00
General Expenses	1.02	1.04
Land Lease	4.94	4.94
Seminar Charges	0.12	0.03
Interest on Indirect taxes	-	1.98
Weightment Charges	0.16	-
Garden and Plantation	0.55	1.67
CSR Expenditure	44.79	21.82
Interest on Direct Taxes	-	0.39
Guest Expenses	3.01	-
Donations	9.34	100.00
Total	2,089.12	2,713.83
NOTE - 30 :		
Tax Expenses:		
Current Tax Expenses:		
Current Tax Provision	1,055.43	1,077.70
Tax for earlier years	-	9.17
Minimum alternate tax expenses / (credit)	-	-
	1,055.43	-
Deferred Tax (credit) / expense	0.00	1,086.87
Deferred Tax expense for earlier years	-	-
Total	1,055.43	1,086.87



NOTE - 11 :

Property, Plant and Equipment
PARAMESU BIO-TECH PRIVATE LIMITED

DEPRECIATION STATEMENT FOR THE YEAR ENDED 31.03.2023

COMPONENT NAME	CATEGORY	WDV AS ON 01.04.22 (₹ in Lacs)	ADDITIONS DURING THE YEAR (₹ in Lacs)	DELETIONS DURING THE YEAR (₹ in Lacs)	WRITTEN OFF ₹ in Lacs)	DEPRECIATION AMOUNT ₹ in Lacs)	WDV AS ON 31.03.23(₹ in Lacs)
Boiler Building	Buildings - Factory	119.56	-	-	-	5.10	114.46
Canteen shed Building	Buildings - Other Than RCC Frame Structure	9.41	-	-	-	0.40	9.01
Dryer Shed Building	Buildings - Factory	90.12	-	-	-	3.87	86.26
Germ & Fiber Dryer Building	Buildings - Factory	105.89	-	-	-	4.53	101.36
Main Building	Buildings - Factory	883.23	-	-	-	37.72	845.51
Overhead Tank	Buildings - Fences, Wells & Tube Wells	2.84	-	-	-	-	2.84
Underground Water Sump Tank	Buildings - Fences, Wells & Tube Wells	2.87	-	-	-	-	2.87
Silo Civil Work Building	Buildings - Factory	80.41	-	-	-	3.44	76.97
VATS	Buildings - Factory	204.63	-	-	-	8.78	195.85
Gluten Shed	Buildings - Other Than RCC Frame Structure	6.71	-	-	-	0.29	6.42
Time Office	Buildings - Other Than RCC Frame Structure	10.50	-	-	-	0.47	10.03
Finished Material Godown	Buildings - Factory	16.90	-	-	-	0.75	16.15
Raw Material Godown	Buildings - Factory	28.38	-	-	-	1.27	27.10
100 kva 3PH DTR Transformer	Electrical Installation & Equipments	0.48	-	-	-	0.19	0.29
33kv Materials	Electrical Installation & Equipments	3.02	-	-	-	1.22	1.81
33kv Transformer	Electrical Installation & Equipments	4.13	-	-	-	1.66	2.47
AHPFC Pannel	Electrical Installation & Equipments	2.11	-	-	-	0.85	1.26
Biometric Systems	Electrical Installation & Equipments	0.13	-	-	-	0.05	0.08
Cables	Electrical Installation & Equipments	15.09	-	-	-	6.23	8.86
Electrical Material & Spares	Electrical Installation & Equipments	22.32	-	-	-	9.38	12.94
Electrical Panels Works	Electrical Installation & Equipments	24.49	-	-	-	10.35	14.14
Electrical Poles & Conductors	Electrical Installation & Equipments	3.65	-	-	-	1.45	2.20
Electrical Power Connection	Electrical Installation & Equipments	1.26	-	-	-	0.48	0.78
Electrodes	Electrical Installation & Equipments	0.42	-	-	-	0.17	0.25
Generator 250KVA	Electrical Installation & Equipments	2.95	-	-	-	1.19	1.77
Generator 125KVA	Electrical Installation & Equipments	2.01	-	-	-	0.79	1.21
LED Street Lights	Electrical Installation & Equipments	4.02	-	-	-	1.64	2.37
MCC Automachine Materials	Electrical Installation & Equipments	5.28	-	-	-	2.17	3.11
Motor with 30HP Pump	Electrical Installation & Equipments	0.38	-	-	-	0.15	0.23
Air Conditioner	Office Equipments	0.30	-	-	-	-	0.30
Telephones & Mobiles	Office Equipments	0.00	-	-	-	-	0.00
Fans	Office Equipments	0.01	-	-	-	-	0.01
Furniture	Furniture - General	1.36	-	-	-	0.65	0.72
Computers & Spares	Computers - End User Devices like Desktop, Laptops	0.11	-	-	-	-	0.11
Maruthi 800	Motor Vehicles - Buses, Lorries, Cars & Taxies other than used in busine	-	-	-	-	-	-
HF Dawn Bike	Motor Vehicles - Cycles, Scooters & Mopeds	0.29	-	-	-	0.08	0.21
Germ Dryer	P & M - Continuous Process Plant	26.25	-	-	-	1.43	24.82
Fiber Dryer	P & M - Continuous Process Plant	73.91	-	-	-	4.04	69.87
Native Dryer	P & M - Continuous Process Plant	63.17	-	-	-	3.47	59.70
Native & Modified & Gluten Dryer	P & M - Continuous Process Plant	68.09	-	-	-	3.72	64.37
Gluten Dryer	P & M - Continuous Process Plant	41.27	-	-	-	2.25	39.02
Peeler Centrifuge	P & M - Continuous Process Plant	65.99	-	-	-	3.60	62.39
Ash Silo Work	P & M - Continuous Process Plant	2.63	-	-	-	0.14	2.49
Steam Material	P & M - Continuous Process Plant	6.49	-	-	-	0.36	6.13
Fuel & Ash Handling Material	P & M - Continuous Process Plant	23.12	-	-	-	1.28	21.84
Pressure Guages	P & M - Continuous Process Plant	0.25	-	-	-	0.01	0.24
Boiler Components	P & M - Continuous Process Plant	153.52	-	-	-	8.44	145.08
Stream Line	P & M - Continuous Process Plant	58.07	-	-	-	3.19	54.88
Primary Separator	P & M - Continuous Process Plant	67.12	-	-	-	3.67	63.45
Silo & Maize Cleaning Section	P & M - Continuous Process Plant	146.87	-	-	-	8.26	138.61



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COMPONENT NAME	CATEGORY	WDV AS ON 01.04.22 (₹ in Lacs)	ADDITIONS DURING THE YEAR (₹ in Lacs)	DELETIONS DURING THE YEAR (₹ in Lacs)	WRITTEN OFF (₹ in Lacs)	DEPRECIATION AMOUNT (₹ in Lacs)	WDV AS ON 31.03.23(₹ in Lacs)
VATS Coating	P & M - Continuous Process Plant	5.67	-	-	-	0.32	5.35
Process Piping	P & M - Continuous Process Plant	407.14	-	-	-	23.01	384.14
Pumps	P & M - Continuous Process Plant	54.48	-	-	-	3.01	51.47
Decanter	P & M - Continuous Process Plant	105.55	-	-	-	5.78	99.77
ETP	P & M - Continuous Process Plant	150.44	-	-	-	8.47	141.97
Machinery Support Structural Material	P & M - Continuous Process Plant	97.03	-	-	-	5.62	91.41
Motors	P & M - Continuous Process Plant	40.02	-	-	-	2.27	37.74
Fire Equipment	Office Equipments	0.37	-	-	-	-	0.37
SO2 Section	P & M - Continuous Process Plant	17.10	-	-	-	0.94	16.16
Softner	P & M - Continuous Process Plant	7.34	-	-	-	0.40	6.94
SS Tanks	P & M - Continuous Process Plant	32.27	-	-	-	1.77	30.50
Weigh Bridge	P & M - Other Than Continuous Process Plant	8.71	-	-	-	0.54	8.17
PP FRP Tanks	P & M - Continuous Process Plant	14.73	-	-	-	0.84	13.88
Stitching Machines	P & M - Continuous Process Plant	0.67	-	-	-	0.04	0.63
Wet Milling Equipment	P & M - Continuous Process Plant	177.58	-	-	-	9.72	167.86
Tools	Office Equipments	0.03	-	-	-	-	0.03
Lab Equipment	Labouratory Equipment - General	4.02	-	-	-	1.74	2.28
Borewell	Buildings - Fences, Wells & Tube Wells	0.16	-	-	-	0.16	0.00
Cash Counting machine 1	Office Equipments	0.01	-	-	-	-	0.01
Water cooler	Office Equipments	0.03	-	-	-	-	0.03
Compressor	P & M - Continuous Process Plant	3.00	-	-	-	0.16	2.84
Lathe Machine	P & M - Continuous Process Plant	3.27	-	-	-	0.17	3.10
Maize sheller Machine	P & M - Continuous Process Plant	0.31	-	-	-	0.02	0.29
Starker	P & M - Continuous Process Plant	2.72	-	-	-	0.14	2.58
Fork lift	P & M - Continuous Process Plant	11.05	-	-	-	0.57	10.47
Cooling tower	P & M - Continuous Process Plant	2.43	-	-	-	0.13	2.30
Drum Dryer system	P & M - Continuous Process Plant	67.16	-	-	-	3.48	63.68
RO water system	P & M - Continuous Process Plant	1.01	-	-	-	0.05	0.95
Husk Shed	Buildings - Factory	19.10	-	-	-	0.78	18.32
Labour Camp shed	Buildings - Other Than RCC Frame Structure	17.55	-	-	-	0.72	16.84
Main Road	Roads - Carpeted Roads RCC	41.18	-	-	-	11.85	29.33
Stores & Workshop shed	Buildings - Factory	2.78	-	-	-	0.11	2.66
Plant & Machinery	P & M - Continuous Process Plant	137.14	-	-	-	7.46	129.68
Air Conditioner	Office Equipments	0.05	-	-	-	-	0.05
General Stores Purchase-Auto Packing System	Furniture - General	0.05	-	-	-	0.01	0.04
General Stores Purchase-Auto Packing System	Furniture - General	18.34	-	-	-	4.06	14.28
General Stores Purchase-Auto Packing System	Furniture - General	0.38	-	-	-	0.08	0.30
General Stores Purchase-Auto Packing System	Furniture - General	8.61	-	-	-	1.91	6.69
General Stores Purchase-Auto Packing System	Furniture - General	3.78	-	-	-	0.84	2.94
General Stores Purchase-Auto Packing System	Furniture - General	2.29	-	-	-	0.51	1.78
General Stores Purchase-Auto Packing System	Furniture - General	10.86	-	-	-	2.42	8.44
General Stores Purchase-Auto Packing System	Furniture - General	9.68	-	-	-	2.16	7.52
Electrical Maintenance	P & M - Continuous Process Plant	0.18	-	-	-	0.01	0.17
Electrical Maintenance1	P & M - Continuous Process Plant	0.05	-	-	-	0.00	0.05
General Store purchase1	Buildings - Other Than RCC Frame Structure	1.32	-	-	-	0.05	1.27
Car shed 1	Buildings - Other Than RCC Frame Structure	0.33	-	-	-	0.01	0.32
CC Camera Purchases	Office Equipments	0.19	-	-	-	-	0.19
I Tech Computers	Computers - End User Devices like Desktop, Laptops	0.01	-	-	-	-	0.01
Decander - 03	Computers - End User Devices like Desktop, Laptops	0.59	-	-	-	0.03	0.56
Decanter Alpha level	P & M - Continuous Process Plant	4.16	-	-	-	0.21	3.95
Decanter Alpha level	P & M - Continuous Process Plant	2.59	-	-	-	0.13	2.46
General stores purchases1	P & M - Other Than Continuous Process Plant	0.53	-	-	-	0.05	0.47
General stores purchases1	P & M - Other Than Continuous Process Plant	5.44	-	-	-	0.56	4.88



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COMPONENT NAME	CATEGORY	WDV AS ON 01.04.22 (₹ in Lacs)	ADDITIONS DURING THE YEAR (₹ in Lacs)	DELETIONS DURING THE YEAR (₹ in Lacs)	WRITTEN OFF (₹ in Lacs)	DEPRECIATION AMOUNT (₹ in Lacs)	WDV AS ON 31.03.23(₹ in Lacs)
Electrical materials and Spares	Electrical Installation & Equipments	3.37	-	-	-	0.75	2.63
Electrical materials and Spares	Electrical Installation & Equipments	1.66	-	-	-	0.37	1.29
Electrical materials and Spares	Electrical Installation & Equipments	0.11	-	-	-	0.02	0.09
ETP	P & M - Continuous Process Plant	0.14	-	-	-	0.01	0.14
ETP	P & M - Continuous Process Plant	1.65	-	-	-	0.08	1.56
ETP	P & M - Continuous Process Plant	0.83	-	-	-	0.04	0.79
ETP	P & M - Continuous Process Plant	0.13	-	-	-	0.01	0.12
ETP	P & M - Continuous Process Plant	0.61	-	-	-	0.03	0.58
ETP	P & M - Continuous Process Plant	0.10	-	-	-	0.01	0.10
Fabrication and Erection Expenses	P & M - Civils Concreting, Crushing, Piling & Road Making Equipments	7.35	-	-	-	1.11	6.24
Insulation Materials and Works	P & M - Civils Concreting, Crushing, Piling & Road Making Equipments	3.62	-	-	-	0.55	3.08
Insulation Materials and Works	P & M - Civils Concreting, Crushing, Piling & Road Making Equipments	0.70	-	-	-	0.01	0.06
Finished Material Godown	Buildings - Factory	1.70	-	-	-	0.07	1.63
Finished Material Godown	Buildings - Factory	2.34	-	-	-	0.09	2.25
AC Sheets	Buildings - Factory	3.10	-	-	-	0.12	2.98
Cement Bricks/ materials	Buildings - Factory	2.62	-	-	-	0.10	2.52
Iron	Buildings - Factory	7.90	-	-	-	0.31	7.59
Iron	Buildings - Factory	0.34	-	-	-	0.01	0.33
Metal	Buildings - Factory	7.07	-	-	-	0.00	0.04
Metal	Buildings - Factory	0.20	-	-	-	0.28	6.80
Paints & Materials	Buildings - Factory	3.31	-	-	-	0.01	0.19
Paints & Materials	Buildings - Factory	0.58	-	-	-	0.13	3.18
Paints & Materials	Buildings - Factory	0.41	-	-	-	0.02	0.56
Plumbing	Buildings - Factory	0.94	-	-	-	0.02	0.99
Sand	Buildings - Factory	19.61	-	-	-	0.04	0.90
Sand	Buildings - Factory	2.25	-	-	-	0.77	18.84
Fire Equipment	Office Equipments	0.05	-	-	-	0.09	2.16
Fire Equipment	Office Equipments	0.25	-	-	-	-	0.05
Fire Equipment	Office Equipments	0.04	-	-	-	-	0.25
Fire Equipment	Office Equipments	0.02	-	-	-	-	0.04
Fork Lift	P & M - Other Than Continuous Process Plant	0.05	-	-	-	-	0.02
Furniture	Furniture - General	0.07	-	-	-	0.00	0.04
Husk Shed	Buildings - Factory	0.85	-	-	-	0.01	0.05
Husk Shed	Buildings - Factory	0.62	-	-	-	0.03	0.82
Husk Shed	Buildings - Factory	0.71	-	-	-	0.02	0.59
Husk Shed	Buildings - Factory	0.44	-	-	-	0.03	0.68
Lab Equipments	Office Equipments	0.04	-	-	-	0.02	0.42
Labour Camp Shed & Staff Cycle Shed	Buildings - Other Than RCC Frame Structure	0.78	-	-	-	-	0.04
Labour Camp Shed & Staff Cycle Shed	Buildings - Other Than RCC Frame Structure	0.24	-	-	-	0.03	0.75
Labour Camp Shed & Staff Cycle Shed	Buildings - Other Than RCC Frame Structure	1.74	-	-	-	0.01	0.23
Labour Camp Shed & Staff Cycle Shed	Buildings - Other Than RCC Frame Structure	0.16	-	-	-	0.07	1.67
Cement	Buildings - Other Than RCC Frame Structure	44.39	-	-	-	0.01	0.16
Cement	Buildings - Other Than RCC Frame Structure	0.97	-	-	-	1.74	42.66
Cement	Buildings - Other Than RCC Frame Structure	1.30	-	-	-	0.04	0.93
Cement	Buildings - Other Than RCC Frame Structure	0.08	-	-	-	0.05	0.93
Cement	Buildings - Other Than RCC Frame Structure	0.15	-	-	-	0.00	1.27
Cement	Buildings - Other Than RCC Frame Structure	0.25	-	-	-	0.01	0.06
Cement	Buildings - Other Than RCC Frame Structure	0.25	-	-	-	0.01	0.24
Cement	Buildings - Other Than RCC Frame Structure	0.28	-	-	-	0.01	0.26
Cement	Buildings - Other Than RCC Frame Structure	0.06	-	-	-	0.00	0.06
Cement	Buildings - Other Than RCC Frame Structure	0.28	-	-	-	0.01	0.27
Cement	Buildings - Other Than RCC Frame Structure	1.25	-	-	-	0.05	1.21
Cement	Buildings - Other Than RCC Frame Structure	0.83	-	-	-	0.03	0.79



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COMPONENT NAME	CATEGORY	WDV AS ON 01.04.22 (₹ in Lacs)	ADDITIONS DURING THE YEAR (₹ in Lacs)	DELETIONS DURING THE YEAR (₹ in Lacs)	WRITTEN OFF (₹ in Lacs)	DEPRECIATION AMOUNT (₹ in Lacs)	WDV AS ON 31.03.23(₹ in Lacs)
Cement	Buildings - Other Than RCC Frame Structure	0.82	-	-	-	0.03	0.79
Cement	Buildings - Other Than RCC Frame Structure	0.01	-	-	-	0.00	0.01
Cement	Buildings - Other Than RCC Frame Structure	0.32	-	-	-	0.01	0.31
AC Sheeting Work	Buildings - Other Than RCC Frame Structure	2.54	-	-	-	0.10	2.44
Doors & Windows Materials	Buildings - Other Than RCC Frame Structure	0.49	-	-	-	0.02	0.47
Labour Charges	Buildings - Other Than RCC Frame Structure	21.10	-	-	-	0.82	20.27
Labour Charges	Buildings - Other Than RCC Frame Structure	0.69	-	-	-	0.03	0.67
Labour Charges	Buildings - Other Than RCC Frame Structure	0.66	-	-	-	0.03	0.63
Labour Charges	Buildings - Other Than RCC Frame Structure	0.54	-	-	-	0.02	0.52
Labour Charges	Buildings - Other Than RCC Frame Structure	0.90	-	-	-	0.04	0.87
Labour Charges	Buildings - Other Than RCC Frame Structure	0.77	-	-	-	0.03	0.74
Labour Charges	Buildings - Other Than RCC Frame Structure	0.62	-	-	-	0.02	0.60
Labour Charges	Buildings - Other Than RCC Frame Structure	1.56	-	-	-	0.06	1.50
Labour Charges	Buildings - Other Than RCC Frame Structure	1.25	-	-	-	0.05	1.20
Labour Charges	Buildings - Other Than RCC Frame Structure	1.54	-	-	-	0.06	1.48
Labour Charges	Buildings - Other Than RCC Frame Structure	1.14	-	-	-	0.04	1.10
Labour Charges	Buildings - Other Than RCC Frame Structure	0.67	-	-	-	0.03	0.64
Labour Charges	Buildings - Other Than RCC Frame Structure	0.82	-	-	-	0.03	0.79
Painting work	Buildings - Other Than RCC Frame Structure	1.53	-	-	-	0.06	1.47
Painting work	Buildings - Other Than RCC Frame Structure	0.02	-	-	-	0.00	0.02
Painting work	Buildings - Other Than RCC Frame Structure	0.17	-	-	-	0.01	0.16
Painting work	Buildings - Other Than RCC Frame Structure	0.04	-	-	-	0.00	0.04
Painting work	Buildings - Other Than RCC Frame Structure	0.11	-	-	-	0.00	0.11
Painting work	Buildings - Other Than RCC Frame Structure	0.67	-	-	-	0.03	0.65
Painting work	Buildings - Other Than RCC Frame Structure	0.08	-	-	-	0.00	0.08
Painting work	Buildings - Other Than RCC Frame Structure	0.50	-	-	-	0.02	0.48
Painting work	Buildings - Other Than RCC Frame Structure	0.11	-	-	-	0.00	0.10
Painting work	Buildings - Other Than RCC Frame Structure	0.32	-	-	-	0.01	0.31
Plywoods 7 Materials	Buildings - Other Than RCC Frame Structure	1.69	-	-	-	0.07	1.62
Red Bricks	Buildings - Other Than RCC Frame Structure	3.80	-	-	-	0.15	3.65
Red Bricks	Buildings - Other Than RCC Frame Structure	0.39	-	-	-	0.02	0.38
Red Bricks	Buildings - Other Than RCC Frame Structure	0.74	-	-	-	0.03	0.71
Red Bricks	Buildings - Other Than RCC Frame Structure	0.33	-	-	-	0.01	0.32
Red Bricks	Buildings - Other Than RCC Frame Structure	0.35	-	-	-	0.01	0.33
Red Bricks	Buildings - Other Than RCC Frame Structure	0.40	-	-	-	0.02	0.38
Red Bricks	Buildings - Other Than RCC Frame Structure	1.79	-	-	-	0.07	1.72
Storm water drains work	Buildings - Other Than RCC Frame Structure	5.17	-	-	-	0.20	4.97
Tanks (Fiber, HDPE)	Buildings - Other Than RCC Frame Structure	0.27	-	-	-	0.01	0.26
Main Building	Buildings - Factory	0.83	-	-	-	0.03	0.80
Main Gate and Security Room	Buildings - Other Than RCC Frame Structure	0.46	-	-	-	0.02	0.45
Main Gate and Security Room	Buildings - Other Than RCC Frame Structure	0.29	-	-	-	0.01	0.28
Main Road	Roads - Carpeted Roads RCC	0.49	-	-	-	0.11	0.38
Electrical Maintenance	Electrical Installation & Equipments	0.08	-	-	-	0.02	0.06
Old Truck	Motor Vehicles - Buses, Lorries, Cars & Taxies other than used in busine	0.19	-	-	-	0.11	0.08
Panel Protection from Dust	Buildings - Fences, Wells & Tube Wells	0.01	-	-	-	-	-
Dust Analyzer	Buildings - Fences, Wells & Tube Wells	0.02	-	-	-	-	-
Dust Spread Precaution	Buildings - Fences, Wells & Tube Wells	0.01	-	-	-	-	-
Plant & Machinery	P & M - Continuous Process Plant	7.58	-	-	-	0.37	7.21
Plant & Machinery	P & M - Continuous Process Plant	20.52	-	-	-	1.01	19.51
Plant & Machinery	P & M - Continuous Process Plant	5.96	-	-	-	0.29	5.67
Plant & Machinery	P & M - Continuous Process Plant	36.04	-	-	-	1.78	34.26
PP FRP Tanks	P & M - Continuous Process Plant	1.64	-	-	-	0.08	1.56
Process Piping	P & M - Continuous Process Plant	1.40	-	-	-	0.07	1.33
HDPE pipes and Fittings	P & M - Continuous Process Plant	0.51	-	-	-	0.03	0.49

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COMPONENT NAME	CATEGORY	WDV AS ON 01.04.22 (₹ in Lacs)	ADDITIONS DURING THE YEAR (₹ in Lacs)	DELETIONS DURING THE YEAR (₹ in Lacs)	WRITTEN OFF (₹ in Lacs)	DEPRECIATION AMOUNT (₹ in Lacs)	WDV AS ON 31.03.23(₹ in Lacs)
Valves	P & M - Continuous Process Plant	4.34	-	-	-	0.21	4.13
Rawmaterial Godown New Conveyor	P & M - Continuous Process Plant	0.06	-	-	-	0.00	0.06
General Stores Purchase	Office Equipments	0.00	-	-	-	-	0.00
Silo & Maize Cleaning Section	P & M - Continuous Process Plant	2.67	-	-	-	0.13	2.54
Silo & Maize Cleaning Section	P & M - Continuous Process Plant	4.01	-	-	-	0.20	3.81
Silo & Maize Cleaning Section	P & M - Continuous Process Plant	3.03	-	-	-	0.15	2.88
Silo & Maize Cleaning Section	P & M - Continuous Process Plant	1.20	-	-	-	0.06	1.14
Silo & Maize Cleaning Section	P & M - Continuous Process Plant	2.25	-	-	-	0.11	2.14
SO2 Tanks	P & M - Continuous Process Plant	2.93	-	-	-	0.14	2.79
Softner	P & M - Continuous Process Plant	2.78	-	-	-	0.14	2.64
Electrical Maintenance	Electrical Installation & Equipments	0.01	-	-	-	0.00	0.01
Spinklers System	P & M - Other Than Continuous Process Plant	0.80	-	-	-	0.08	0.72
Spinklers System	P & M - Other Than Continuous Process Plant	0.78	-	-	-	0.08	0.70
Spinklers System	P & M - Other Than Continuous Process Plant	10.65	-	-	-	1.09	9.56
Starch Conveying System	P & M - Other Than Continuous Process Plant	8.37	-	-	-	0.86	7.52
Starch Conveying System	P & M - Other Than Continuous Process Plant	4.69	-	-	-	0.48	4.21
Starker	P & M - Other Than Continuous Process Plant	0.77	-	-	-	0.08	0.69
Stitching Machines	P & M - Other Than Continuous Process Plant	0.29	-	-	-	0.03	0.26
Stores & Work Shop Shed	Buildings - Factory	0.32	-	-	-	0.01	0.31
Shutters	Buildings - Factory	1.96	-	-	-	0.08	1.89
STP	P & M - Other Than Continuous Process Plant	0.37	-	-	-	0.04	0.33
Machinery Support Structural Material	P & M - Continuous Process Plant	1.61	-	-	-	0.08	1.53
Telephones & Mobiles	Office Equipments	0.02	-	-	-	-	0.02
Weigh Bridge	P & M - Other Than Continuous Process Plant	0.32	-	-	-	0.03	0.29
Weighing Machines	P & M - Other Than Continuous Process Plant	1.44	-	-	-	0.15	1.29
Weighing Machines	P & M - Other Than Continuous Process Plant	0.60	-	-	-	0.06	0.53
Weighing Machines	P & M - Other Than Continuous Process Plant	0.48	-	-	-	0.05	0.43
Borewell	Buildings - Fences, Wells & Tube Wells	0.01	-	-	-	-	0.01
Motors	Electrical Installation & Equipments	0.46	-	-	-	0.10	0.36
Motors	Electrical Installation & Equipments	1.12	-	-	-	0.25	0.87
Motors	Electrical Installation & Equipments	0.29	-	-	-	0.06	0.22
Gluten Dryer	P & M - Continuous Process Plant	0.56	-	-	-	0.03	0.53
Electrical Maintenance	Electrical Installation & Equipments	0.01	-	-	-	0.00	0.01
Bore Well	Buildings - Fences, Wells & Tube Wells	0.19	-	-	-	-	0.19
HP LAPTOP	Computers - End User Devices like Desktop, Laptops	0.02	-	-	-	-	0.02
UPS	Computers - End User Devices like Desktop, Laptops	0.03	-	-	-	-	0.03
SOFTWARES	Computers - Servers & Networks	0.64	-	-	-	0.28	0.36
Telephones & Mobiles	Office Equipments	0.00	-	-	-	-	0.00
Telephones & Mobiles	Office Equipments	0.00	-	-	-	-	0.00
Telephones & Mobiles	Office Equipments	0.00	-	-	-	-	0.00
Telephones & Mobiles	Office Equipments	0.00	-	-	-	-	0.00
Telephones & Mobiles	Office Equipments	0.04	-	-	-	-	0.04
Telephones & Mobiles	Office Equipments	0.00	-	-	-	-	0.00
Telephones & Mobiles	Office Equipments	0.00	-	-	-	-	0.00
Hand truck	Motor Vehicles - Cycles, Scooters & Mopeds	0.03	-	-	-	0.01	0.02
Stitching Machine	P & M - Other Than Continuous Process Plant	0.07	-	-	-	0.01	0.06
Stitching Machine	P & M - Other Than Continuous Process Plant	0.03	-	-	-	0.01	0.02
Pulveriser Machine	P & M - Other Than Continuous Process Plant	1.44	-	-	-	0.26	1.17
Loading Shed	Buildings - Factory	52.89	-	-	-	1.92	50.97
Computers	Computers - End User Devices like Desktop, Laptops	0.02	-	-	-	-	0.02
Computers	Computers - End User Devices like Desktop, Laptops	0.02	-	-	-	-	0.02
Furniture	Furniture - General	0.23	-	-	-	0.04	0.19
Clarifier	P & M - Other Than Continuous Process Plant	-	-	-	-	-	-

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COMPONENT NAME	CATEGORY	WDV AS ON 01.04.22 (₹ in Lacs)	ADDITIONS DURING THE YEAR (₹ in Lacs)	DELETIONS DURING THE YEAR (₹ in Lacs)	WRITTEN OFF (₹ in Lacs)	DEPRECIATION AMOUNT (₹ in Lacs)	WDV AS ON 31.03.23(₹ in Lacs)
Compressor	P & M - Continuous Process Plant	5.08	-	-	-	0.23	4.85
DSM Duplex Screen	P & M - Other Than Continuous Process Plant	5.81	-	-	-	0.49	5.32
Filter Press Machine	P & M - Continuous Process Plant	6.96	-	-	-	0.31	6.65
Filter Press Machine	P & M - Continuous Process Plant	7.83	-	-	-	0.35	7.48
Innove Car	Motor Vehicles - Buses, Lorries, Cars & Taxies other than used in business	15.93	-	-	-	3.64	12.28
Motor Vehicle	Motor Vehicles - Buses, Lorries, Cars & Taxies other than used in business	0.53	-	-	-	0.12	0.41
Dryer Shed	Buildings - Factory	206.77	-	-	-	7.25	199.52
GSL Shed	Buildings - Factory	37.01	-	-	-	1.30	35.71
Maize post cleaning shed	Buildings - Factory	11.00	-	-	-	0.39	10.62
New Boiler Shed	Buildings - Factory	66.80	-	-	-	2.34	64.46
Stores and Packing Material Godown	Buildings - Factory	15.78	-	-	-	0.53	15.25
New Office-WIP	Buildings - Factory	40.62	-	-	-	1.37	39.25
Compound wall WIP	Buildings - Factory	46.93	-	-	-	1.54	45.39
Construction of CC Roads	Buildings - Factory	35.00	-	-	-	1.15	33.85
Electrical Cabling & Panels	Buildings - Factory	294.97	-	-	-	39.45	255.52
Flowmeter & Pressure Transmitters	Electrical Installation & Equipments	50.95	-	-	-	6.82	44.14
Semi Automation	Electrical Installation & Equipments	29.93	-	-	-	4.00	25.92
Vfd-Gluten Dryer	Electrical Installation & Equipments	3.89	-	-	-	0.46	3.43
Dcs-N	Electrical Installation & Equipments	3.49	-	-	-	0.41	3.08
Power Control Room	Electrical Installation & Equipments	12.72	-	-	-	1.50	11.22
Electric line	Electrical Installation & Equipments	23.16	-	-	-	2.73	20.43
Air Conditioner at Electrical-1	Electrical Installation & Equipments	19.47	-	-	-	2.29	17.18
Air Conditioner at New Office	Electrical Installation & Equipments	2.70	-	-	-	0.32	2.39
Computer Equipment-Tv	Electrical Installation & Equipments	3.46	-	-	-	0.41	3.06
Computers at New Office	Electrical Installation & Equipments	0.40	-	-	-	0.05	0.35
Electrical Equipment at New Office	Electrical Installation & Equipments	3.14	-	-	-	0.37	2.77
Printer	Electrical Installation & Equipments	13.13	-	-	-	1.54	11.58
FLOW METER -1	Electrical Installation & Equipments	0.24	-	-	-	0.03	0.21
FLOW METER -2	Electrical Installation & Equipments	1.04	-	-	-	0.11	0.93
DELL Computers	Electrical Installation & Equipments	1.43	-	-	-	0.11	0.33
Intercom IP Phones	Electrical Installation & Equipments	0.71	-	-	-	0.07	0.64
Printer at stores	Electrical Installation & Equipments	2.18	-	-	-	0.23	1.95
PAYROLL SOFTWARE	Electrical Installation & Equipments	1.80	-	-	-	0.19	1.61
Furniture at New Office	Electrical Installation & Equipments	27.16	-	-	-	3.20	23.96
Furniture & fittings	Furniture - General	0.91	-	-	-	0.10	0.82
Grand I 10	Motor Vehicles - Buses, Lorries, Cars & Taxies other than used in business	6.33	-	-	-	1.18	5.15
Lorry-1256	Motor Vehicles - Buses, Lorries, Cars & Taxies other than used in business	5.95	-	-	-	1.10	4.85
Lorry-1405	Motor Vehicles - Buses, Lorries, Cars & Taxies other than used in business	6.67	-	-	-	1.24	5.44
LORRY-AP161B7267	Motor Vehicles - Buses, Lorries, Cars & Taxies other than used in business	5.92	-	-	-	0.93	4.99
Maruti Dzire Vxi	Motor Vehicles - Buses, Lorries, Cars & Taxies other than used in business	6.83	-	-	-	1.07	5.76
Fork lift	Motor Vehicles - Buses, Lorries, Cars & Taxies other than used in business	12.23	-	-	-	1.91	10.33
Bolero Vehicle	Motor Vehicles - Buses, Lorries, Cars & Taxies other than used in business	6.40	-	-	-	1.00	5.40
Tractor-Arjun 605	Motor Vehicles - Buses, Lorries, Cars & Taxies other than used in business	10.59	-	-	-	1.66	8.94
LORY AP 05 TB 6699	Motor Vehicles - Buses, Lorries, Cars & Taxies other than used in business	9.85	-	-	-	1.34	8.52
LORY 31 8667	Motor Vehicles - Buses, Lorries, Cars & Taxies other than used in business	11.89	-	-	-	1.61	10.28
Vats-2	Motor Vehicles - Buses, Lorries, Cars & Taxies other than used in business	213.61	-	-	-	9.18	204.43
Stream piping	P & M - Continuous Process Plant	68.94	-	-	-	2.96	65.98
Stream Accessories	P & M - Continuous Process Plant	59.61	-	-	-	2.56	57.05
Fiber Press	P & M - Continuous Process Plant	43.93	-	-	-	1.89	42.04
Process plant pipe line Fabrication	P & M - Continuous Process Plant	31.05	-	-	-	1.33	29.72
Gluten & Germ Auto packing	P & M - Continuous Process Plant	157.43	-	-	-	6.77	150.66
Fiber Dryer	P & M - Continuous Process Plant	132.04	-	-	-	5.68	126.37
Process Piping	P & M - Continuous Process Plant	45.91	-	-	-	1.97	43.93



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COMPONENT NAME	CATEGORY	WDV AS ON 01.04.22 (₹ in Lacs)	ADDITIONS DURING THE YEAR (₹ in Lacs)	DELETIONS DURING THE YEAR (₹ In Lacs)	WRITTEN OFF (₹ in Lacs)	DEPRECIATION AMOUNT (₹ in Lacs)	WDV AS ON 31.03.23(₹ in Lacs)
Boiler	P & M - Continuous Process Plant	592.53	-	-	-	25.47	567.06
Starch Dryer	P & M - Continuous Process Plant	162.86	-	-	-	7.00	155.86
Germ,Gluten Dryer	P & M - Continuous Process Plant	142.72	-	-	-	6.13	136.59
Fiber conveying system	P & M - Continuous Process Plant	42.82	-	-	-	1.84	40.98
strach conveying system	P & M - Continuous Process Plant	41.80	-	-	-	1.80	40.00
Screens	P & M - Continuous Process Plant	22.72	-	-	-	0.98	21.74
Filter Press	P & M - Continuous Process Plant	31.57	-	-	-	1.36	30.21
Decanter	P & M - Continuous Process Plant	147.64	-	-	-	6.35	141.29
Fabrication of process tanks and erection	P & M - Continuous Process Plant	15.78	-	-	-	0.68	15.11
Starch Auto Packing	P & M - Continuous Process Plant	83.86	-	-	-	3.60	80.26
Steam pipe line fabrication and erection	P & M - Continuous Process Plant	14.63	-	-	-	0.60	14.00
Feed Mixture	P & M - Continuous Process Plant	12.41	-	-	-	0.53	11.88
Maize Bucket Elevator	P & M - Continuous Process Plant	9.13	-	-	-	0.39	8.74
Pumps	P & M - Continuous Process Plant	248.09	-	-	-	10.66	237.43
Centrifuge	P & M - Continuous Process Plant	99.57	-	-	-	4.28	95.30
CSL Evaporator	P & M - Continuous Process Plant	520.86	-	-	-	22.39	498.47
Air compressor	P & M - Continuous Process Plant	10.40	-	-	-	0.45	9.95
Vats Stainer	P & M - Continuous Process Plant	3.42	-	-	-	0.15	3.28
fiber pulverizer	P & M - Continuous Process Plant	8.73	-	-	-	0.38	8.35
Fiber washing Screen Boxes	P & M - Continuous Process Plant	22.65	-	-	-	0.97	21.68
Fiber Washing Sump	P & M - Continuous Process Plant	13.55	-	-	-	0.58	12.97
Germ Cyclone Stage-1	P & M - Continuous Process Plant	13.35	-	-	-	0.57	12.78
Germ Cyclone Stage-2	P & M - Continuous Process Plant	13.35	-	-	-	0.52	11.61
Germ press	P & M - Continuous Process Plant	12.14	-	-	-	0.35	7.84
Germ Washing	P & M - Continuous Process Plant	8.19	-	-	-	0.82	18.20
Grinder-1	P & M - Continuous Process Plant	19.01	-	-	-	0.46	10.16
Stalher	P & M - Continuous Process Plant	10.62	-	-	-	0.20	4.50
Stone Catcher	P & M - Continuous Process Plant	4.70	-	-	-	0.74	16.57
So2 Section	P & M - Continuous Process Plant	17.31	-	-	-	0.18	3.95
Sand Sperator	P & M - Continuous Process Plant	4.13	-	-	-	0.83	18.47
Germ conveying system	P & M - Continuous Process Plant	19.30	-	-	-	0.61	13.56
Process Valves	P & M - Continuous Process Plant	14.17	-	-	-	-	-
Enriched Fibre	P & M - Continuous Process Plant	-	-	-	-	-	-
Pin Mill	P & M - Continuous Process Plant	72.70	-	-	-	3.12	69.57
Maize Post Cleaning Section	P & M - Continuous Process Plant	103.06	-	-	-	4.43	98.63
Hydrocyclone	P & M - Continuous Process Plant	54.86	-	-	-	2.36	52.51
Ps	P & M - Continuous Process Plant	73.25	-	-	-	3.15	70.10
PHE	P & M - Continuous Process Plant	6.07	-	-	-	0.26	5.81
Shifters	P & M - Continuous Process Plant	22.86	-	-	-	0.98	21.87
Process Plant Machinery Erection	P & M - Continuous Process Plant	17.08	-	-	-	0.73	16.35
Motors	P & M - Continuous Process Plant	71.81	-	-	-	3.09	68.72
Germ Dewatering Screw Press-N	P & M - Continuous Process Plant	22.12	-	-	-	0.91	21.21
Steam Pipeline & Cabling-2	P & M - Continuous Process Plant	48.31	-	-	-	1.99	46.32
Compressor-4	P & M - Continuous Process Plant	34.52	-	-	-	1.42	33.10
Enriched Fibre N	P & M - Continuous Process Plant	159.52	-	-	-	6.57	152.95
Process Tank-N	P & M - Continuous Process Plant	1.72	-	-	-	0.07	1.65
Csl Elevator-N	P & M - Continuous Process Plant	2.98	-	-	-	0.12	2.86
Weigh Bridge-2	P & M - Continuous Process Plant	11.31	-	-	-	0.47	10.84
Post Cleaning Machinery	P & M - Continuous Process Plant	3.72	-	-	-	0.15	3.57
Ro Plant-N	P & M - Continuous Process Plant	25.34	-	-	-	1.04	24.29
VATS Structure with Weighment Scale	P & M - Continuous Process Plant	6.70	-	-	-	0.28	6.42
Etp-New Clarifier Tank	P & M - Continuous Process Plant	8.71	-	-	-	0.36	8.35
7 TPH Dryer	P & M - Continuous Process Plant	29.65	-	-	-	1.22	28.43
SHIFTER WITH Vfd	P & M - Continuous Process Plant	11.70	-	-	-	0.48	11.21



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COMPONENT NAME	CATEGORY	WDV AS ON 01.04.22 (₹ in Lacs)	ADDITIONS DURING THE YEAR (₹ in Lacs)	DELETIONS DURING THE YEAR (₹ in Lacs)	WRITTEN OFF (₹ in Lacs)	DEPRECIATION AMOUNT (₹ in Lacs)	WDV AS ON 31.03.23(₹ in Lacs)
Hydrocyclone Pump	P & M - Continuous Process Plant	1.86	-	-	-	0.08	1.78
Fiber Auto packing CENTRIFUSE -3	P & M - Continuous Process Plant	31.18	-	-	-	1.28	29.89
Borewell	P & M - Continuous Process Plant	51.91	-	-	-	2.05	49.86
DUST COLLECTION SYSTEM -NEW	P & M - Continuous Process Plant	10.80	-	-	-	0.43	10.37
GANDRY WORK	P & M - Continuous Process Plant	18.47	-	-	-	0.73	17.74
Grinder 1 -PUMP	P & M - Continuous Process Plant	2.02	-	-	-	0.08	1.94
Hydro Cyclone -PUMP	P & M - Continuous Process Plant	2.42	-	-	-	0.10	2.32
Stitching Machine, Model: GK35-2C	P & M - Continuous Process Plant	1.90	-	-	-	0.08	1.82
New Steam line	P & M - Continuous Process Plant	6.08	-	-	-	0.16	5.84
Construction of Roads Gst 18%	P & M - Continuous Process Plant	24.17	-	-	-	0.96	23.21
Electrical Cables - N	Buildings - Factory	66.62	66.62	-	-	0.05	66.57
Overhead Tank -2	Electrical Installation & Equipments	21.05	21.05	-	-	0.84	20.21
BENZ CAR	Buildings - Fences, Wells & Tube Wells	11.54	11.54	-	-	0.35	11.19
LORRY -AP-05 TD2345	Buildings - Fences, Wells & Tube Wells	141.57	141.57	-	-	8.89	132.68
LORRY -AP-16 TG7909	Motor Vehicles - Buses, Lorries, Cars & Taxies other than used in business via Hire	15.00	15.00	-	-	0.71	14.29
Earth works	Motor Vehicles - Buses, Lorries, Cars & Taxies other than used in business via Hire	103.36	103.36	-	-	0.57	102.79
Site Development	Motor Vehicles - Buses, Lorries, Cars & Taxies other than used in business via Hire	1.33	1.33	-	-	-	1.33
Land	Motor Vehicles - Buses, Lorries, Cars & Taxies other than used in business via Hire	174.12	174.12	-	-	-	174.12
Grand Total		9,768.32	270.78	-	-	557.11	9,482.00
Capital Work in Progress		286.57	6,310.99	-	-	-	6,597.56
Total		286.57	6,310.99	-	-	-	6,597.56

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Depreciation as per Income Tax Act

(₹ in Lacs)

Block	Rate	WDV as on 01-Apr-2022	Additions (put to use) up to 03-Oct-2022	Additions (put to use) after 03-Oct-2022	Deletions	Total	Depreciation	WDV as on 31-Mar-2023
2. Buildings 10%: office, factory...	10%	1,611.22	-	11.54	-	1,622.76	161.70	1,461.06
3. Buildings 10%: temporary	10%	-	-	66.62	-	66.62	3.33	63.29
4. Furnitures/ fittings 10%:	10%	735.81	-	21.05	-	756.87	74.63	682.23
5. Plant/ Machinery 15%: not covered in other blocks, cars...	15%	4,216.61	-	-	-	4,216.61	632.49	3,584.12
6. Plant/ Machinery 30%: car (23-8-19 to 31-3-20), bus, lorry, taxi...	30%	24.21	141.57	30.00	-	54.21	54.23	(0.02)
7. Plant/ Machinery 40%: as per proviso to Rule 5(1)	40%	13.27	-	-	-	13.27	5.31	7.96
Total		6,601.12	141.57	129.21	-	6,730.33	931.70	5,798.64

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DIFFERED TAX LIABILITY CALCULATION

PARTICULARS

(₹ in Lacs)

CALCULATION OF DIFFERED TAX LIABILITY FOR THE FINANCIAL YEAR 2022-23

DEPRECIATION AS PER COMPANIES ACT	557.11
DEPRECIATION AS PER INCOME TAX ACT	0.01
	<u>(557.10)</u>
DEFFERED TAX AT 25.17%	<u>(140.00)</u>

CALCULATION OF DIFFERED TAX LIABILITY FOR THE FINANCIAL YEAR 2021-22

DEPRECIATION AS PER COMPANIES ACT	538.09
DEPRECIATION AS PER INCOME TAX ACT	1,003.28
	<u>465.20</u>
DEFFERED TAX AT 25.17%	<u>117.00</u>







NOTE - 18 :

Trade receivables Shedule

If the company have secured as well as unsecured trade receivables, the below table is to be provided separately for secured trade receivables and unsecured trade receivables.

(₹ in Lacs)

Particulars	Current							Total
	Unbilled Dues	Not Due	Outstanding for following periods from due date of Receipts				More than 3 years	
			Less than 6 months	6 months - 1 year	1-2 years	2-3 years		
(i) Undisputed Trade receivables – considered good	-	-	3,329.99	81.10	2.93	-	-	3,414.01
(ii) Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-	-	-
(iii) Disputed Trade Receivables—considered good	-	-	-	-	-	54.98	-	54.98
(iv) Disputed Trade Receivables – considered doubtful	-	-	-	-	-	-	-	-
Less: Provision for doubtful receivable (Disputed + Undisputed)	-	-	-	-	-	-	-	-
Total	-	-	3,329.99	81.10	2.93	54.98	-	3,469.00

Particulars	Current							Total
	Unbilled Dues	Not Due	Outstanding for following periods from due date of Receipts				More than 3 years	
			Less than 6 months	6 months - 1 year	1-2 years	2-3 years		
(i) Undisputed Trade receivables – considered good	-	-	4,693.38	9.81	2.03	50.12	-	4,755.33
(ii) Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-	-	-
(iii) Disputed Trade Receivables—considered good	-	-	-	-	-	15.41	45.81	61.21
(iv) Disputed Trade Receivables – considered doubtful	-	-	-	-	-	-	-	-
Less: Provision for doubtful receivable (Disputed + Undisputed)	-	-	-	-	-	-	-	-
Total	-	-	4,693.38	9.81	2.03	65.52	45.81	4,816.55

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NOTE - 8:

Trade Payables ageing schedule

(₹ in Lacs)

AS AT 31.03.2022 Particulars	Unbilled Payables	Payables Not Due	Current					Total
			Outstanding for following periods from due date of payment					
			Less than 1 year	1-2 years	2-3 years	More than 3 years	Total	
(i) MSME	-	-	253.83	-	1.42	4.14	259.39	
(ii) Disputed dues – MSME	-	-	-	-	-	-	-	
(iii) Others	-	-	2,525.34	7.25	21.42	16.60	2,570.61	
(iv) Disputed dues - Others	-	-	-	-	-	-	-	
Total	-	-	2,779.17	7.25	22.84	20.74	2,829.99	

AS AT 31.03.2023 Particulars	Unbilled Payables	Payables Not Due	Current					Total
			Outstanding for following periods from due date of payment					
			Less than 1 year	1-2 years	2-3 years	More than 3 years	Total	
(i) MSME	-	-	237.36	1.72	3.83	-	242.91	
(ii) Disputed dues – MSME	-	-	-	-	-	-	-	
(iii) Others	-	-	3,543.60	1.35	0.03	-	3,544.98	
(iv) Disputed dues - Others	-	-	-	-	-	-	-	
Total	-	-	3,780.95	3.07	3.87	-	3,787.89	



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PARAMESU BIOTECH PRIVATE LIMITED

SHARE HOLDER REGISTER AS ON 31.03.23

S. NO.	NAME OF THE SHARE HOLDER	DESIGNATION	AT THE BEGINNING OF THE YEAR		DURING THE YEAR		AT THE END OF THE YEAR	
			NO. OF SHARES	(₹ in Lacs) %	NO. OF SHARES	(₹ in Lacs)	NO. OF SHARES	(₹ in Lacs) %
1	Ananda Swaroop Adavani	PROMOTOR & DIRECTOR	86,933	86.93	3.31	-	86,933	86.93
2	Tetali Upendra Reddy	PROMOTOR & DIRECTOR	267	0.27	0.01	-	267	0.27
3	Tetali Krishna Reddy	PROMOTOR & DIRECTOR	267	0.27	0.01	-	267	0.27
4	Tetali Satishkumar	PROMOTOR & DIRECTOR	1,22,267	122.27	4.66	-	1,22,267	122.27
5	Tetali Rajasekhar	PROMOTOR	15,933	15.93	0.61	-	15,933	15.93
6	Pavuluri Naga Venkata Munidra		13,333	13.33	0.51	-	13,333	13.33
7	Tetali Himabindu		73,867	73.87	2.81	-	73,867	73.87
8	Tetali Madhavi		10,667	10.67	0.41	-	10,667	10.67
9	Tetali Madhuri		13,333	13.33	0.51	-	13,333	13.33
10	Tetali Maniswetha		92,933	92.93	3.54	-	92,933	92.93
11	Tetali Venkata Kishore Reddy		10,667	10.67	0.41	-	10,667	10.67
12	Tetali Venkata Krishna Reddy		12,000	12.00	0.46	-	12,000	12.00
13	Unimark Business Solutions Pvt. Ltd		21,53,333	2,153.33	82.01	-	21,53,333	2,153.33
14	Voolta Srinivasa Reddy		20,000	20.00	0.76	-	20,000	20.00
	Total		26,25,800	2,625.80	100.0	-	26,25,800	2,625.80
								100.00

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PARAMESU BIOTECH PRIVATE LIMITED
DEVERAPALLI
CIN: U24232AP2011PTC076378

NOTES ON ACCOUNTS ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT AND STATEMENT OF PROFIT AND LOSS THE PERIOD ENDED 31ST MARCH, 2023.

1 Corporate Information:

PARAMESU BIOTECH PRIVATE LIMITED (the "company") The Company is engaged in manufacture of Starch & Modified Starches. The company registered office at RS No: 972, 3rd KM on Gopalapuram Road Devarapalli West Godavari, Andhra Pradesh.

2. Basis of preparation

This note provides a list of the significant accounting policies adopted in the preparation of these financial statements. These policies have been consistently applied to all the years presented, unless otherwise stated.

i. Compliance with Companies Act:

The financial statements comply in all material aspects with AS notified under Section 133 of the Companies Act, 2013 (the Act) read with Companies (Indian Accounting Standards) Rules, 2015, 2016 & 2017 and other relevant provisions of the Act.

(ii) Historical cost convention

The financial statements have been prepared on a historical cost basis, except and on the principles of a going concern.

Accounting Policies:

I. Use of Estimates:

The preparation of financial statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of the financial statements and reported amount of revenues and expenses during the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, the actual outcome may be different from the estimates. Difference between actual results and estimates are recognized in the period in which the results are known or materialize.



The critical accounting estimates and assumptions used during the year are:

Income tax:

The company recognizes tax liabilities based upon self-assessment as per the tax laws. When the final tax outcome of these matters is different from the amounts that were initially recognised, such differences will impact the income tax and deferred tax provisions in the period in which such final determination is made.





Depreciation:

Depreciation on Property, Plant and Equipment is provided on the basis of SLM Method provided in Schedule-II of the Companies Act, 2013 for the period of usage of the assets. In respect of additions / deletions to the Property, Plant and Equipment, depreciation is charged from the date the Property, Plant and Equipment is ready to use / up to the date of deletion as the case may be.

Trade Receivables:

Trade receivables are neither due from directors or other officers of the Company either severally or jointly with any other person, nor any trade or other receivables are due from firms or private companies respectively in which any director is a partner, a director or a member. Refer Note No.18 for the aging schedule of trade receivables.

II. Property, Plant & Equipment:

All items of property, plant and equipment are initially recorded at cost. The cost of an item of plant and equipment is recognized as an asset if, and only if, it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably.

Cost includes its purchase price (after deducting trade discounts and rebates), import duties & non-refundable purchase taxes, any costs directly attributable to bringing the asset to the location & condition necessary for it to be capable of operating in the manner intended by management, borrowing costs on qualifying assets and asset retirement costs. When parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

The cost of replacing a part of an item of property, plant and equipment is capitalized if it is probable that the future economic benefits of the part will flow to the Company and that its cost can be measured reliably. The carrying amount of the replaced part is derecognized.

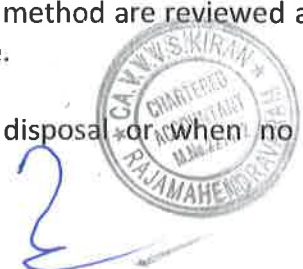
Costs of day to day repairs and maintenance costs are recognized into the statement of profit and loss account as incurred.

Subsequent to recognition, property, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses.

The carrying values of property, plant and equipment are reviewed for impairment when events or changes in circumstances indicate that the carrying value may not be recoverable.

The residual values, estimated useful lives and depreciation method are reviewed at each financial year-end, and adjusted prospectively, if appropriate.

An item of plant and equipment is derecognized upon disposal or when no future economic benefits are expected from its use or disposal.

Any gain or loss arising on de recognition of the asset is recognised in the profit or loss in the year the asset is derecognized.

In respect of lease assets, the lease agreements are in the name of the company.

Assets under installation or under construction as at the Balance Sheet date are shown as Capital Work in Progress.

III. Intangible Assets

There were no Intangible assets which are required to be recognised by the company.

IV. Financial Assets

Financial assets comprise of trade receivables, cash and cash equivalents. The Company followed all necessary compliances while recognising financial assets.

V. Inventories

The Company has physically verified the inventories at reasonable intervals and there are no discrepancies of 10% or more in the aggregate for each class of inventory were noticed during such verification. The Company has been sanctioned working capital limits from Union Bank of India on the basis of security of current assets. The quarterly returns or statements filed by the Company with that Bank are in agreement with the books of accounts.

- a) Closing stocks of finished goods are valued at Cost or market rate whichever is less and the closing stocks of inventories doesn't include taxes (GST) that are payable at the time when the goods exit from the factory premises.
- b) Closing stocks of raw material are valued at cost (average cost) which includes all incidental expenses which were incurred to bring them to the factory premises but doesn't include taxes (GST) that were levied at the time of purchase

VI. Cash and Cash equivalents

Cash and cash equivalents comprise cash at bank and in hand and deposits with banks. Deposits with banks subsequently measured at amortized cost.

VII. Cash Flow Statement

Cash flows are reported using the indirect method, whereby profit 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 Company are segregated.

VIII. Share Capital

Share capital was classified as equity. During the year Company has not issued any bonus shares during the year and has not bought back any shares during the year.



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IX. Financial Liabilities

Financial Liabilities comprise of bank loan, loans & advances from related parties and creditors.

X. Provisions, Contingent Liabilities and Contingent Assets

Provisions:

A provision is recognised if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the end of the reporting period. The discount rate used to determine the present value is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The increase in the provision due to the passage of time is recognised as interest expense and is recorded over the estimated time period until settlement of the obligation. Provisions are reviewed and adjusted, when required, to reflect the current best estimate at the end of each reporting period.

Provisions made during the year include provisions made towards taxation, gratuity, audit fee, dividend, electricity charges and other expenses.

Contingent Liabilities and Contingent Assets:

There are no Contingent liabilities and Contingent assets for the year ended 31.03.2023.

XI. Trade Payables:

Trade Payables includes total outstanding dues of micro and small enterprises and have been separately disclosed from total outstanding dues of trade payables. No interest has been paid to creditors of micro and small enterprises during the financial year. Refer Note no. 8 for the ageing schedule of Trade Payables including creditors of micro and small enterprises.

XII. Revenue Recognition

Revenue is recognized and measured at the fair value of the consideration received or receivable, to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

The company collects GST on behalf of the government and, therefore, these are not economic benefits flowing to the company. Hence, they are excluded from revenue. The following specific recognition criteria must also be met before revenue is recognized:




Sale of Goods

Revenue from the sale of goods are recognized when there is persuasive evidence, usually in the form of an executed sales agreement at the time of delivery of the goods to customer, indicating that there has been a transfer of risks and rewards to the customer, no further work or processing is required, the quantity and quality of the goods has been determined, the price is considered fixed and generally title has passed.

Interest

Revenue is recognized as the interest accrues, using the effective interest method. This is the method of calculating the amortized cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

XIII. Related Party Disclosures

The Company furnished the details of Related Party Disclosures as required by Companies Act 2013 in the financial statements and notes thereon, wherever necessary which are as follows:

Party	Nature of Transaction	of	Relation	Amount (Rs. In Lakhs)
Ananda Swaroop Adavani	Remuneration Directors	to	Director	180.00
Tetali Upendra Reddy	Remuneration Directors	to	Director	48.00
Tetali Upendra Reddy	Interest Unsecured loan.	on	Director	2.27
Tetali Krishna Reddy	Interest Unsecured loan.	on	Director	13.87
Ananda Swaroop Adavani	Interest Unsecured loan.	on	Director	3.55
Unimark Business Solutions Pvt Ltd	Purchases		Holding Company	84.80
Tetali Maniswetha	Salary		Director's Daughter	132.00
K.Ramakrishna Reddy	Salary		Director of Holding Company	12.88

XIV. Earnings per Share

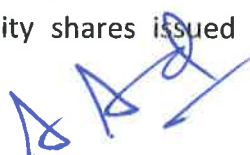
Basic earnings per share are calculated by dividing:

The profit attributable to owners of the company

By the weighted average number of equity shares outstanding during the financial year, adjusted for bonus elements in equity shares issued during the year and excluding treasury shares.









Diluted earnings per share adjust the figures used in the determination of basic earnings per share to take into account:

The after income tax effect of interest and other financing costs associated with dilutive potential equity shares

The weighted average number of additional equity shares that would have been outstanding assuming the conversion of all dilutive potential equity shares.

Particulars	As at the end of current reporting period.(in Rs)	As at the end of previous reporting period.(in Rs.)
Basic Earnings per share	124	129
Diluted Earnings per share	124	129

XV. Foreign Currency Transactions:

Foreign Currency Transactions are accounted for on the following basis as per AS issued by the Institute of Chartered Accountants of India.

Particulars	2022-23 (Rs In Lakhs)		2021-22 (Rs In Lakhs)	
	USD	INR	USD	INR
Export sales	142.50	11,312.28	147.73	10,848.29
Amount realised against current sales	124.57	9,875.04	140.60	10,550.40
Amount realised against last year sales	7.43	576.08	4.24	299.21
Payment against imported goods	5.06	408.94	1.65	126.54
Import Of Services	0.34	27.34	0.00	0.00

XVI. Retirement Benefits:

The company's liabilities towards provident fund are charged to revenue on monthly basis.

Encashment of leave salary is charged to revenue expenditure as and when paid and the company has made a provision of 25.45 Lakhs for leave salary as per scheme of employment in the employment rules of the company as per actuarial valuation.

Gratuity:

The Company has made a provision for gratuity to its employees in accordance with the Payment of Gratuity Act, 1972 as per actuarial valuation for an amount of 38.32 Lakhs. The gratuity plan provides a lump sum payment to vested employees at retirement, death, incapacitation or termination of employment, of an amount based on the respective employees' salary and the tenure of employment

XVII. Investments:

Long term investments are stated at cost and the income there on is accounted for on accrual.

Provisions towards decline in the value of long term investments are made only when such decline is other than temporary.




XVIII. Corporate Social Responsibility:

1. Average Net Profits of the Company for the last three years: 2,239.35 Lakhs
2. Prescribed CSR Expenditure (2% of the amount as in item 3 above): 44.78 Lakhs

The Company has identified various projects and spent an amount of Rs. 65.11 Lakhs during the financial year.

XIX. Registration of charges with ROC:

There are charges which are required to be registered, modified or satisfied with ROC. All the charges required to be registered, modified or file satisfaction before ROC have been filed.

XX. Details of Crypto Currency or Virtual Currency:

The Company did not trade or invest in Crypto Currency or virtual currency during the financial year. Hence, disclosures relating to it are not applicable.

XXI. Undisclosed Income:

The Company do not have any transactions which are not recorded in the books of accounts that have been surrendered or disclosed as income in the tax assessments under the Income Tax Act, 1961 during any of the years.

XXII. Scheme of arrangements:

There is no Scheme of Arrangements approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013 during the year.

XXIII. Relationship with Struck off Companies:

The Company did not have any transactions with Companies struck off under Section 248 of Companies Act, 2013 or Section 560 of Companies Act, 1956 considering the information available with the Company.

XXIV. Proceedings under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made there under:

There are no proceedings initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made there under.




XXV. Rounding of amount:

All amounts disclosed in the financial statements and notes have been rounded off to the nearest lakhs as per the requirement of Schedule III of the Companies Act, 2013, unless otherwise stated.



(V.V.V.S.KIRAN)
CHARTERED ACCOUNTANT
RAJAHMUNDRY
DATE: 07.09.2023

For and on behalf of the board
PARAMESU BIOTECH PRIVATE LIMITED



(T.UPENDER REDDY)
DIRECTOR
01579478



(A.ANANDA SWAROOP)
DIRECTOR
02949170

