IFRS Reporting Pack

Entity: Year: Currency Currency Prepared by

Glenmark Pharmaceuticals South Africa (Pty) Ltd March 31, 2023 ZAR

urrency repared by eviewed by

Reporting PeriodMarch 31, 2023Comparative Period31-Mar-22

NR

Juanita Pretorius

Closing Rate Average Rate 4620000.0000 clg 4730000.0000 avg Exchange rate x 1,000,000 (one Mn) Exchange rate x 1,000,000 (one Mn)

Closing Rate Average Rate 5460000.0000 cclg 4970000.0000 cavg Exchange rate x 1,000,000 (one Mn)

Exchange rate x 1,000,000 (one Mn)

ASSETS <i>Current assets</i> Cash and cash equivalents		ZAR	ZAR
Current assets	k		
	1 1		1113
	А	29,159,358.51	18,826,796.32
Restricted cash	в	-	-
rade receivables	с	94,972,802.20	70,208,848.13
nventories	D	38,515,439.37	30,027,897.86
Other short-term financial assets	E	247,365.00	86,623.75
Other current assets	F	543,631.39	-
Fotal current assets		163,438,596.47	119,150,166.06
Non current assets			
Property, plant and equipment	G	359,422.17	233,861.59
Right of use	G1	5,199,499.56	5,822,961.22
Other Intangible Assets	н	9,833,892.25	8,996,794.00
Goodwill	I	-	-
Non-current tax assets	J	234,738.45	234,738.45
Deferred tax assets	К	11,069,929.52	13,008,893.73
Restricted cash	D	-	
.ong term financial assets Fotal non - current assets	L	- 26,697,481.95	- 28,297,248.99
Fotal assets		190,136,078.42	147,447,415.05
Current liabilities		117,929,303.64	78,688,370.53
Trade payables	M	117,525,505.04	78,088,570.55
Current tax liabilities	N O		
ihort-term borrowings .ease Liabilities	P	745,784.72	- 693,765.05
Dther liabilities	Q	3,189,008.47	3,271,478.68
hort-term financial liabilities	R	3,183,008.47	3,271,478.00
Provisions	s		
Fotal current liabilities	5	121,864,096.83	82,653,614.26
Non-current liabilities			
ong-term borrowings	т	94,500,000.00	94,500,000.00
Other liabilities	U	-	-
ease Liabilities	v	5,230,424.02	5,545,682.97
Deferred tax liabilities	к	-	
Total non-current liabilities		99,730,424.02	100,045,682.97
otal liabilities		221,594,521	182,699,297
itockholders' equity			
ihare capital	w	500.00	500.00
Merger consideration, pending allotment			
ihare Premium		4,799,900.00	4,799,900.00
tock compensation reserve		-	-
statutory reserve		-	-
Currency translation reserve		-	-
Retained earnings		(36,258,842.43)	(40,052,282.18
Non Controlling Interest		-	
Fotal stockholders' equity		(31,458,442.43)	(35,251,882.18
Fotal equity and liabilities		190,136,078.42	147,447,415.05

31/03/2023 INR in Mn IFRS	31/03/2022
	1010 1 11
IFRS	INR in Mn
	IFRS
134.72	97.71
438.77	364.38
177.94	155.84
1.14	0.45
2.51	0.45
2.51	
755.09	618.39
1.66	1.21
24.02	30.22
45.43	46.69
	-
1.08	1.22
51.14	67.52
-	-
123.34	146.86
	110100
878.43	765.25
544.83	408.39
544.65	400.35
3.45	3.60
14.73	16.98
563.01	428.97
436.59	490.46
-	
24.16	28.78
-	-
460.75	519.24
1,023.77	948.21
0.00	0.00
25.90	25.90
20.00	20.00
16.07)	(25.75)
(6.07)	(25.75)
(165.17)	(183.11)
-	
(145.34)	(182.96)
	765.25
878.43	

-

0.00

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Glenmark Pharmaceuticals South Africa (Pty) Ltd

SF010000

Schedule - A Cash and cash equivalents Cash and cash equivalents include the

	components as follows:				
	Particulars 31/03/2023 31/03/2022		31/03/2023	31/03/2022	
		ZAR	ZAR	INR in Mn	INR in Mn
		IFRS	IFRS	IFRS	IFRS
SF010100	Cash on hand	-	-	-	-
SF010200	Cash in current accounts	23,245,587	14,923,256	107.39	77.45
SF010300	Cash in deposit accounts	5,913,772	3,903,540	27.32	20.26
SF010400	Mutual fund deposit in liquid money market	-	-	-	-
SF010500	Fund-in-transit	-		-	-
	Total	29,159,359	18,826,796	134.72	97.71

INR in Mn	INR in Mn	
IFRS	IFRS	
-	-	
107.39	77.45	
27.32	20.26	
-	-	
-	-	
134.72	97.71	

SF020000

Schedule - B Restricted Cash Restricted cash comprise the following: Particulars 31/03/2023 ZAR IFRS 31/03/2022 ZAR IFRS SF020100 SF020101 SF020102 Current Dividend Account Time Deposits Total SF020200 SF020202 lon-current ime deposits Total

31/03/2023	31/03/2022	
INR in Mn	INR in Mn	
IFRS	IFRS	
-	-	
-	-	
-	-	
-	-	
1		
-		

31/03/2022 INR in Mn IFRS

364.38

364.38

SF030000

Net trade receivables	94,972,802	70,208,848	43
Provision for doubtful debts	-	-	
Inter company receivables	-	-	
Accounts receivables	94,972,802	70,208,848	438
	IFRS	IFRS	IFRS
	ZAR	ZAR	INR in Mn
Particulars	31/03/2023	31/03/2022	31/03/2023
Trade receivables [other receivables can be merg The carrying amount of trade receivables are analysed as follows:			
Schedule - C			

Schedule - D Inventories SF040000

SF030100 SF030200 SF030300

	Particulars	31/03/2023	31/03/2022
		ZAR	ZAR
		IFRS	IFRS
F040100	Raw Materials		-
SF040200	Packing Material	-	
F040300	Semi-Finished Goods	-	
F040400	Finished Goods	38,515,439	30,027,898
F040500	Work-in-Process	-	-
F040600	Others	-	-
	Total	38,515,439	30,027,898

31/03/2022	31/03/2023	
INR in Mn	INR in Mn	
IFRS	IFRS	
-	-	
-	-	
-	-	
155.84	177.94	
-	-	
-	-	
155.84	177.94	

438.77

438.77

Schedule - E

Schedule - E		
Short term financial assets		
Particulars	31/03/2023	31/03/2022
	ZAR	ZAR
	IFRS	IFRS
Other receivables	-	-
Short term deposits	247,365	86,624
Total	247,365	86,624
	Short term financial assets Particulars Other receivables Short term deposits	Short term financial assets 31/03/2023 Particulars ZAR ZAR IFRS Other receivables - Short term deposits 247,365

INR in Mn	INR in Mn
IFRS	IFRS
-	
1.14	0.45
1.14	0.45

31/03/2023 31/03/2022

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Schedule - F Other current assets

SF070000

	Particulars	31/03/2023	31/03/2022			
		ZAR	ZAR			
		IFRS	IFRS			
SF060100	Input taxes receivables	543,631	-			
SF060200	Advance to Vendors	-	-			
SF060300	Prepayment and other advances	-	-			
SF060400	Export incentives	-	-			
	Total	543,631	-			

Schedule - G Property, Plant and Equipment

	Particulars	31/03/2023	31/03/2022	
		ZAR	ZAR	
		IFRS	IFRS	
SF070100	Gross Block	936,225	701,078	
SF070200	less: Accumulated depreciation	576,803	467,217	
	Net Block	359,422	233,862	
SF070300	Capital work in progress	-	-	
	Total	359,422	233,862	

Schedule - G1 Lease Hold property

	Schedule - G1		
SF070001	Lease Hold property		
	Particulars	31/03/2023	31/03/2022
		ZAR	ZAR
		IFRS	IFRS
SF070101	Gross Block	6,289,276	6,289,276
SF070201	less: Accumulated depreciation	1,089,776	466,315
	Net Block	5,199,500	5,822,961
SF070300	Capital work in progress	_	-
	Total	5,199,500	5,822,961

31/03/2023	31/03/2022
INR in Mn	INR in Mn
IFRS	IFRS
2.51	-
	-
-	-
	-
2.51	

31/03/2023	31/03/2022
INR in Mn	INR in Mn
IFRS	IFRS
4.33	3.64
2.66	2.42
1.66	1.21
-	
1.66	1.21

31/03/2023	31/03/2022		
INR in Mn	INR in Mn		
IFRS	IFRS		
29.06	32.64		
5.03	2.42		
24.02	30.22		
-			
24.02	30.22		



Schedule - H SF080000 Other Intangible assets

	Particulars	31/03/2023	31/03/2022
		ZAR	ZAR
		IFRS	IFRS
SF080100	Gross Block	9,833,892	8,996,794
SF080200	less: Accumulated depreciation	-	-
	Net Block	9,833,892	8,996,794
SF080300	Capital work in progress	-	-
	Total	9,833,892	8,996,794

31/03/2023	31/03/2022
INR in Mn	INR in Mn
IFRS	IFRS
45.43	46.69
-	-
45.43	46.69
-	-
45.43	46.69

Schedule - I Goodwill

SF090000

SF090100

Particulars	31/03/2023	31/03/2022
	ZAR	ZAR
	IFRS	IFRS
opening balance		
Acquired through business combination		
Impairment loss recognised		
Effect of translation adjustments		
closing balance		

31/03/2023	31/03/2022
INR in Mn	INR in Mn
IFRS	IFRS
-	

Schedule - J Non-current tax assets SF100000

	Particulars	31/03/2023	31/03/2022
		ZAR	ZAR
		IFRS	IFRS
SF100100	Deposits	234,738	234,738
	Total	234,738	234,738

31/03/2023	31/03/2022
INR in Mn	INR in Mn
IFRS	IFRS
1.08	1.22
1.08	1 22

SF230000

Schedule - K Deferred tax assets and liabilities differences and unused tax losses are

			31/03/2022	Recognised in	Recognised in	31/03/2023
				other comprehensive	other comprehensive	
				income	income	
Deferred tax assets						
	Intangible assets	Intangible assets	-			
	Property, plants and equip	pi Property, plants and equipi	-			
	Retirement benefits and o	t Retirement benefits and ot	-			
	Straight lining of rent	Straight lining of rent	-			
	Minimum Alternative Tax	c Minimum Alternative Tax c	-			
	Impact of change on tax r	at Impact of change on tax rat	-			
	Unused tax losses	Unused tax losses	13,008,894			11,069,9
	Others	Others	-			
	Provision for credit losses	Provision for credit losses	-			
	Total	Total	13,008,894			11,069,9
Deferred tax liabilities						
	Tangible, Intangible assets	s Tangible, Intangible assets	-			
	Financial Investment	Financial Investment	-			
	Other current assets	Other current assets	-			
	Total	Total	-			
Net deferred tax asset			13,008,894			11,069,9

31/03/2023	31/03/2022
INR in Mn	INR in Mn
-	-
-	-
-	-
-	-
-	-
-	-
51.14	125.33
	-
-	-
51.14	125.33
-	-
-	-
	-
51.14	125.33

SF110000

	Schedule - L		
SF110000	Long term financial assets		
	Long term financial assets comprise of the following:		
	Particulars	31/03/2023	31/03/2022
		ZAR	ZAR
		IFRS	IFRS
SE110100	Held-to-maturity financial assets		
SF110101	Security deposits assets	-	
SF110102	Bonds	-	
SF110200	Available-for-sale financial assets		
SF110201	Investments in listed and unlisted securities		
SF110202	Others		
SF110203	Long-term inter company loan		
SF110204	Investments in Subsidiaries	-	

31/03/2023	31/03/2022	
INR in Mn	INR in Mn	
IFRS	IFRS	
-		
-		
-		
-	-	
-	-	

31/03/2023 INR in Mn IFRS

544.83 544.83 31/03/2022 INR in Mn IFRS

408.39

408.39

Schedule - M

SF120000	Trade payables		
	Particulars	31/03/2023	31/03/2022
		ZAR	ZAR
		IFRS	IFRS
SF120100	Sundry creditors	117,929,304	78,688,371
SF120200	Inter Company creditors	-	-
SF120300	Acceptances	-	-
	Total	117,929,304	78,688,371

Schedule - N SF130000 Current tax liabilities

	Particulars	31/03/2023	31/03/2022
		ZAR	ZAR
		IFRS	IFRS
SF130100	Provision for Wealth Tax	-	
SF130200	Provision for Tax	-	
	Total		

	Schedule - O
SF140000	Short-term borrowings

	Particulars	31/03/2023	31/03/2022
		ZAR	ZAR
		IFRS	IFRS
SF140100	Short-term borrwings	-	-
SF140200	Working capital facilites	-	-
	Total	-	-

31/03/2023	31/03/2022
INR in Mn	INR in Mn
IFRS	IFRS
-	

31/03/2023	31/03/2022
INR in Mn	INR in Mn
IFRS	IFRS



SF150000 Current portion of borrowings

	Particulars	31/03/2023	31/03/2022
		ZAR	ZAR
		IFRS	IFRS
SF150100 SF150200	Current portion of long-term borrowings Inter Company loan	-	-
	Total	-	

31/03/2023	31/03/2022 INR in Mn IFRS	
INR in Mn		
IFRS		

31/03/2023 INR in Mn IFRS

31/03/2022 INR in Mn IFRS

31/03/2022 INR in Mn IFRS

31/03/2022 INR in Mn IFRS 28.78

28.78

-3.60 11.33 5.65

20.58

	Schedule - Q		
SF160000	Other current liabilities Other current liabilities are summarized as follows:		
	Particulars	31/03/2023	31/03/2022
		ZAR	ZAR
		IFRS	IFRS
SF160100	Advances received from customer	-	-
F160200	Leasehold Liability current portion payable 12 mor	745,785	693,765
F160300	Statutory dues	1,714,380	2,183,266
F160400	Accrued Expenses	1,474,628	1,088,213
F160500	Share Application Money	-	-
	Total	3,934,793	3,965,244

Schedule - R

SF170000

Schedule - K Short-term financial liabilities Other current liabilities are summarized as follower:

	Particulars	31/03/2023	31/03/2022
		ZAR	ZAR
		IFRS	IFRS
SF170100	Employee dues	-	
SF170200	Uncliamed dividend	-	
SF170300	Interest accrued but not due	-	
SF170400	Others		-
	Total	-	-
	1014		

31/03/2023		31/03/2022
INR in Mn		INR in Mn
IFRS		IFRS
	-	
	-	
	-	

31/03/2023 INR in Mn IFRS

-3.45 7.92 6.81

18.18

Schedule - S Provisions

51 100000	Tiovisions		
	Particulars	31/03/2023	31/03/2022
		ZAR	ZAR
		IFRS	IFRS
SF180100	Provision for compensated absences	-	-
SF180200	Provision for gratuity benefit plan	-	-
SF180300	Provision for Employee benefits	-	-
	Total		-

Schedule - T Long Term Borrowing

Long Term Borrowing		
Particulars	31/03/2023	31/03/2022
	ZAR	ZAR
	IFRS	IFRS
Notes payable	-	-
Term loan from banks	-	-
Inter company loan	94,500,000	94,500,000
Total	94,500,000	94,500,000
	Particulars Particulars Notes payable Term loan from banks Inter company loan	Particulars 31/03/2023 Particulars ZAR IFRS IFRS Term loan from banks - Inter company loan 94,500,000

31/03/2023	31/03/2022	
INR in Mn	INR in Mn	
IFRS	IFRS	
-		
-	-	
436.59	490.46	
436.59	490.46	

Schedule - U Other liabilities (Non-Current) Particulars SF200000

SF200000	Other liabilities (Non-Current)		
	Particulars	31/03/2023	31/03/2022
		ZAR	ZAR
		IFRS	IFRS
SF200100	Lease Liabilities	5,230,424	5,545,683
	Total	5,230,424	5,545,683

Schedule - V Long term financial liabilities

	Schedule		
SF210000	Long term financial liabilities		
	Particulars	31/03/2023	31/03/2022
		ZAR	ZAR
		IFRS	IFRS
F210100	Security Deposits	-	-
F210200	Others	-	-
	Total	-	

31/03/2023	31/03/2022
INR in Mn	INR in Mn
IFRS	IFRS
-	

24.16

31/03/2023 INR in Mn IFRS 24.16

Schedule - W Equity

SF220000	Equity		
	Particulars	31/03/2023	31/03/2022
		ZAR	ZAR
		IFRS	IFRS
	Equity attributable to owners of the parent:		
	Share capital		
	Add- Share issued during the year		
SF220100		500	500
SF220200	Share application money	-	-
SF220300	Share Premium	4,799,900	4,799,900
SF220400	Stock compensation reserve	-	-
	Statutory Reserve		
SF220500	Capital redemption reserve	-	-
SF220600	Capital reserve	-	-
SF220700	Amalgamation reserve	-	-
SF220800	Currency translation reserve	-	-
SF220900	Reserve & Surplus	-	-
	Retained earnings		
SF221000	Profit & Loss balance	(40,052,282)	(62,589,973)
	Addition during the period	3,793,440	22,537,691
	Current period profit		
	Exchange Fluctuation Reserve		
	Components of Defined Employee benefit cost		
	Transfer to General reserve		
	General reserve		
		(36,258,842)	(40,052,282)
	Non Controlling Interest		
	Total Equity	(31,458,442)	(35,251,882)

31/03/2023		31/03/2022
INR in Mn		INR in Mn
IFRS		IFRS
	0.00	0.00
	25.90	25.90
	-	-
	-	-
	-	-
	(6.07)	(25.75)
	-	-
(183.11)	(303.33)
	17.94	120.22
	-	-
	-	-
	-	-
	-	-
,	165.17)	(183.11)
(105.17)	(183.11
(145.34)	(182.96
	-	



#REF!

Statement of Comprehensive Income	Sch	31/03/2023	31/03/2022
		ZAR	ZAR
INCOME		IFRS	IFRS
Operating Revenue	х	262,851,961.13	203,023,521.18
Other income	Y	-	84,578.28
Total		262,851,961.13	203,108,099.46
Expired stock	z		-
Changes in Inventories of FG and WIP		(8,487,541.51)	(2,903,010.12)
Purchase of Traded Goods		146,333,767.38	93,096,038.24
Employee benefit expenses	AA	37,730,600.14	26,974,805.27
Other expenses	AB	80,205,669.81	53,677,123.55
Depreciation, amortisation and impairment of non-financial assets	AC	733,048.08	713,014.46
Total		256,515,543.90	171,557,971.40
Operating profit		6,336,417.23	31,550,128.06
Finance costs	AD	(456,434.58)	(365,228.48)
Finance income	AE	214,176.77	150,339.56
Profit/(Loss) before tax		6,094,159.42	31,335,239.14
Current tax expenses	AF	361,755.46	
Deferred tax expenses	AF	1,938,964.21	8,797,548.43
Total Tax expenses		2,300,719.67	8,797,548.43
Profit/(Loss) after tax from continuing operations		3,793,439.75	22,537,690.71

INR in Mn IFRS 1,017.15 0.42 1,017.57 (21.85) 466.41 135.14 268.92 3.57
1,017.15 0.42 1,017.57 (21.85) 466.41 135.14 268.92 3.57
0.42 1,017.57 (21.85) 466.41 135.14 268.92 3.57
0.42 1,017.57 (21.85) 466.41 135.14 268.92 3.57
1,017.57 (21.85) 466.41 135.14 268.92 3.57
(21.85) 466.41 135.14 268.92 3.57
466.41 135.14 268.92 3.57
466.41 135.14 268.92 3.57
466.41 135.14 268.92 3.57
135.14 268.92 3.57
268.92 3.57
3.57
852.20
165.37
(1.83)
0.75
164.29
-
44.08
44.08

Earnings per share Shares: 500

7,586.88

45,075.38

0.24

0.04

	Glenmark Pharmaceuticals South Africa (Pty) Ltd				
	Schedule - X				
15010000	Income from operations Particulars	31/03/2023	31/03/2022	31/03/2023	31/03/2022
		ZAR	ZAR	INR in MN IFRS	INR in MN IFRS
IS010100	Sale of goods and out licensing of Intangible assets	262,851,961	203,023,521	1,243.29	1,017.15
IS010200 IS010300	other operating revenue Income from services		-		
13010300			-		
		262,851,961	203,023,521	1,243.29	1,017.15
15020000	Schedule - Y Other income				
	Other income is summarised as follows:				
	Particulars	31/03/2023 ZAR	31/03/2022 ZAR	31/03/2023 INR in MN	31/03/2022 INR in MN
		IFRS	IFRS	IFRS	IFRS
IS020100 IS020200	Dividend on short term investments Profit on sale of short term investments		-		
15020200	Profit on sale of fixed assets				-
15020400	Exchange Gain				
15020500	Profit on Sale of Business Miscellaneous income		84,578		0.42
	Total		84,578		0.42
	Schedule - Z				
15030000	Material Consumed Particulars	31/03/2023	31/03/2022	31/03/2023	31/03/2022
		ZAR	ZAR	INR in MN	INR in MN
		IFRS	IFRS	IFRS	IFRS
15030100	Consumption of Raw Material		-		
15030200	Consumption of Packing Material Expired stock				
15030200	Total		-		
15040000	Schedule - Z Changes in Inventory of FG and WIP				
	Particulars	31/03/2023	31/03/2022	31/03/2023	31/03/2022
	1	ZAR	ZAR	INR in MN IFRS	INR in MN IFRS
15040100	Changes in Inventory of FG and WIP	(8,487,542)	(2,903,010)	(40.15)	(21.85)
	Total	(8,487,542)	(2,903,010)	(40.15)	(21.85)
	le				
15050000	Schedule - Z Purchase of Traded Goods				
	Particulars	31/03/2023	31/03/2022	31/03/2023	31/03/2022
		ZAR IFRS	ZAR	INR in MN IFRS	INR in MN IFRS
		10			
15050100	Purchase of Traded Goods	146,333,767	93,096,038	692.16	466.41
	Total	146,333,767	93,096,038	692.16	466.41
	Schedule - AA				
15060000	Employee benefit expenses				
	Particulars	31/03/2023 ZAR	31/03/2022 ZAR	31/03/2023 INB in MN	31/03/2022 INR in MN
		IFRS	IFRS	IFRS	IFRS
15060100	Salaries and bonus	36,496,547	25,982,805	172.63	130.17
15060200	Contribution to provident fund and other funds	1,234,053	992,000	5.84	4.97
IS060300 IS060400	Staff welfare expenses Retirement benefits		-		
15060400	Total	37,730,600	26,974,805	178.47	135.14
15070000	Schedule - AB				
15070000	Other Expenses				
15070000		31/03/2023 ZAR	31/03/2022 ZAR	31/03/2023	31/03/2022
	Other Expenses Particulars	31/03/2023 ZAR IFRS	31/03/2022 ZAR IFRS	31/03/2023 INR in MN IFRS	31/03/2022 INR in MN IFRS
15070100	Other Expenses Particulars Power, Fuel and Water charges	ZAR IFRS	ZAR IFRS	INR in MN IFRS	INR in MN IFRS
	Other Expenses Particulars	ZAR	ZAR	INR in MN	INR in MN
IS070100 IS070200 IS070300 IS070400	Other Expenses Particulars Power, Fuel and Water charges Reant, Rates & Trass Sales Promotion Expenses Provision for Dopantes Provision for Provision f	ZAR IFRS 404,467	2AR IFRS 534,489	INR in MN IFRS	INR in MN IFRS 2.68
15070100 15070200 15070300 15070400 15070500	Other Expenses Particulars Power, Fuel and Water charges Ram, Eater, & Taxes Sales Fromotion Depends Provision for Doubhil Debis Trouisming expenses Provision For Doubhil Debis Trauelling expenses	ZAR IFRS 404,467	2AR IFRS 534,489	INR in MN IFRS	INR in MN IFRS 2.68 16.43
15070100 15070200 15070300 15070400 15070500 15070600 15070700	Other Expenses Particulars Power, Fuel and Water charges Ann, Earles Tasset Sales Fronotico Technologies Provision for Chardhal Debes Travilling openanis Auditors remuneration Friget Orlandid	ZAR IFRS 404,467	2AR IFRS 534,489	INR in MN IFRS	INR in MN IFRS 2.68
15070100 15070200 15070300 15070400 15070500 15070600	Other Expenses Particulars Particulars Particulars Rever, Fuel and Water charges Rever, Farel and Water charges Sales Frontion Expenses Provisions for chardial belts Travelling expenses Additions muturemotion	ZAR IFRS 404,467	2AR IFRS 534,489	INR in MN IFRS	INR in MN IFRS 2.68 16.43
IS070100 IS070200 IS070300 IS070400 IS070600 IS070600 IS070600 IS070600 IS070900 IS070900	Other Expenses Particulars Particulars Particulars Particulars Rever, Fuel and Water charges Rever, Facta Ras Sales Frontiton Expenses Provisions for charactili delts Travelling expenses Additions muneration Freight Orkanad Multimanace Telephone expenses	ZAR IFRS 404,467 3,916,506 417,518	ZAR IFRS - - - 3,279,398 571,490 -	INR in ANN	INR in MN IFRS 2.68 16.43 2.86
IS070100 IS070200 IS070300 IS070400 IS070500 IS070500 IS070700 IS070800 IS070800	Other Expenses Pertiouber Pertiouber Read, March Alages Aant, March & Tawe Sales Frontein Expenses Database Control Debte Traveling uponesit Traveling uponesit Traveling uponesit Expension Database Traveling uponesit Expension Database D	ZAR IFRS 404,467 3,916,506 417,518	2AR IFRS - - - - 3,279,398 571,490 - - - 199,554	INR in NN IFRS	INR in MN IFRS 2.68 16.43 2.86 1.00
IS070100 IS070200 IS070300 IS070500 IS070600 IS070600 IS070800 IS070800 IS071000 IS071000 IS071100 IS071300	Other Expenses Perticulars Per	ZAR IFRS 404,467 3,916,506 417,518 94,139	2AR #RS - - - 3,279,388 571,490 - - - - 199,554 20,803 - - - - - - - -	₩ (in MM	IRR in MN IFRS - 2.68 - - 16.43 2.86 - - - 1.00 0.10 - - - -
IS070100 IS070200 IS070300 IS070400 IS070400 IS070000 IS070000 IS071000 IS071000 IS071100 IS071100 IS071400	Other Expenses Particulars Particulars Particulars Compared and Water charges Compared and Water charges Sales Frontoton Expenses Sales Frontoton Expenses Auditors memoration Traveling expenses Auditors memoration Traveling expenses Auditors memoration Traveling expenses Other Manufacturing Expenses Other Sales Other Sales Sales Porticulars Compared Sales	ZAR IFRS 404,467 3,916,506 417,518	2AR IFRS - - - 3,279,398 577,490 - - - 199,554 20,603 -	188 in MM 1985 - - - - - - - - - - - - - - - - - - -	IRR in MN IFRS - 2.68 - 16.43 2.86 -
IS070100 IS070200 IS070300 IS070500 IS070600 IS070600 IS070800 IS070800 IS071000 IS071000 IS071100 IS071300	Other Expenses Perticulars Per	ZAR IFRS 404,467 3,916,506 417,518 94,139	2AR #RS - - - 3,279,388 571,490 - - - - 199,554 20,803 - - - - -	₩ (in MM	IRR in MN IFRS - 2.68 - - 16.43 2.86 - - - 1.00 0.10 - - - -
15070100 15070200 15070300 15070500 15070500 15070500 15071000 15071000 15071100 15071300 15071300 15071500 15071500	Perticulars Pert	ZAR 1975	248 1475 1475 1477 1477 1477 1497 1	98 (n. M9) 9785 - - - - - - - - - - - - - - - - - - -	IRR in MN IFRS 2.68
IS070100 IS070200 IS070200 IS070500 IS070500 IS070500 IS070500 IS070900 IS071000 IS071000 IS071300 IS071400 IS071400 IS071600	Particulars Partic	ZAR #RS - 404.67 	24R (FRS 3,449 3,279,386 571,490 199,554 20,003	IRE IN AM IRE 1 IRE 1	IRR in MN IFRS
IS070100 IS070200 IS070400 IS070500 IS070600 IS070800 IS071000 IS071000 IS071000 IS071500 IS071500 IS071800 IS071800 IS071800 IS071900	Other Expenses Pertiouber Pertio	ZAR #85 - 04.467 - 3.915.06 - 417.538 	248 9785 1.534489 1.2792398 577449 1.99554 1.99554 1.99554 1.772497 1.774497 	900 in 800 975 151 152 153 155 155 155 155 155 155 155	NR is MM FRS .
IS070100 IS070200 IS070300 IS070400 IS070500 IS070500 IS07000 IS071000 IS071000 IS071000 IS071300 IS071500 IS071500 IS071700 IS071700	Other Expenses Perticulars Portunars Por	ZAR 1975	248 1475 1475 1477 1477 1477 1497 1	984 n.885 985 193 193 193 193 193 193 193 193 193 193	INR in MN IFRS - - - - - - - - - - - - - - - - - - -
IS070100 IS070200 IS070400 IS070400 IS070600 IS07000 IS071000 IS071000 IS071200 IS071200 IS071500 IS071500 IS071500 IS071500 IS071500 IS071500 IS071200 IS07200 IS07200	Other Expenses Perticulars Portunars Por	ZAR #85 - 04.467 - 3.915.06 - 417.538 	248 9785 1.534489 1.2792398 577449 1.99554 1.99554 1.99554 1.772497 1.774497 	900 in 800 975 151 152 153 155 155 155 155 155 155 155	NR in MN PRS
IS070100 IS070200 IS070400 IS070600 IS070600 IS070800 IS071000 IS071000 IS071200 IS071200 IS071400 IS071400 IS071500 IS071900 IS071900 IS072000 IS072000 IS07200	Other Expenses Perticulars P	ZAR #155 	24R IRS 53L48P - - 1393554 20.003 - - - - - - - - - - - - - - - - - -	900 in 2005 975 975 975 975 975 975 975 97	NRE NA FRS - - - - - - - - - - - - -
IS070100 IS070200 IS070400 IS070400 IS070600 IS07000 IS071000 IS071000 IS071200 IS071200 IS071500 IS071500 IS071500 IS071500 IS071500 IS071500 IS071200 IS07200 IS07200	Deter Expenses Perticulars Perturned Perturn	ZAR #155 	24R IRS 53L48P - - 1393554 20.003 - - - - - - - - - - - - - - - - - -	944 n.405 9753 151 151 153 153 153 153 153 153 153 1	NR in AM IFSS
150770100 150770200 150770200 150770600 150770600 150770600 150770600 150770600 150770600 150771000 150771000 150771000 150771000 150772000 150772000 150772000	Deter Expenses Particulars Pa	ZAR #85 	24R IFRS 534.489 177.490 577.490	984 n.805 975 - 1.92 1.92 1.93 1.95 1.95 1.95 1.95 1.95 1.95 1.95 1.95	NRE NOV 1930 - - - - - - - - - - - - -
IS070100 IS070200 IS070300 IS070500 IS070500 IS070500 IS070500 IS071000 IS071000 IS071000 IS071000 IS071500 IS071500 IS072000 IS072000 IS072000 IS072000 IS072000 IS072000	Deter Expenses Perticulars Perturned Perturn	ZAR #85 	24R IFRS 53L48P - - - - - - - - - - - - -	900 in 2005 900 in 2005 101 i	NR in NO FR . . . </td
150770100 150770200 150770300 150770300 150770500 150770500 150770500 150770500 15077100 15077100 15077100 15077100 15077100 15077100 15077200 15077200 15077200 15077200 15077200	Perturbative Pert	ZAR #85 	24R IIIIS 531,489	98 4 400 98 5 19 5 19 1 19 1 19 1 19 1 19 1 19 1 0 6 0 6 0 6 0 6 0 6 0 6 0 7 0 7 0 7 0 7 0 7 0 7 0 7 0 7	INIT IFS .
15070100 15070200 15070300 15070500 15070500 15070500 15070500 15071500 15071500 15071500 15071500 15071500 15071500 15071500 15072500 15072500 15072500 15072500 15072500 15072500	Deter Expenses Pertinuites Per	ZAR #155 	24R IFRS - 554,489 - - - - - - - - - - - - -	900 in 800 975 191 191 191 191 191 191 191 19	NR is ANF FR - 2 2 2 2 2 2 3 2 3 2 3 2 3 3 2 3
150770100 150770200 150770300 150770300 150770500 150770500 150770500 150770500 15077100 15077100 15077100 15077100 15077100 15077100 15077200 15077200 15077200 15077200 15077200	Perturbative Pert	ZAR #85 	24R IIIIS 531,489	984 n.805 9753 151 152 153 153 153 153 153 153 153 153 153 153	NR 18 AV F8 . . . </td
150770100 15070200 15070300 15070500 15070500 15070500 15070500 15070500 15071200 15071200 15071200 15071200 15071200 15071200 1507200 1507200 1507200 1507200	Porter logeness Perticulars Perturbars Prover, Fuel and Water charges Reset, Rates & Taxes Sales Frontion Expenses Autorises through to be the second of the second	ZAR #85 	248 IFRS - 534,489 - - - - - - - - - - - - -	984 n.885 985 1133 133 133 133 133 133 133 133 133 1	NR180 FR3 . . .
150770100 15070200 15070300 15070500 15070500 15070500 15070500 15070500 15071200 15071200 15071200 15071200 15071200 15071200 1507200 1507200 1507200 1507200	Deber Expertses Particulars Pa	ZAR #85 	24R IFRS 531,489	984 n.885 985 1433 1433 1434 1437 1437 1437 1437 1437	NR180 r .
15071100 15071200 15071300 15071400 15071400 15071600 15071600 15071600 15071600 15071600 15071500 15071500 15071500 15071500 15072100 1507200 1507200 1507200 1507200 1507200 1507200 1507200 1507200 1507200 1507200 1507200 1507200 1507200 1507200 1507200 1507200 1507200 15072000000000000000000000000000000000	Periodiars Prever, Furi and Water charges Rever, Furi and Water charges Sales Tronotto Expenses Providions to Doctato Devisions to Doctato Sales Tronotto Expenses Providions to Doctato Devisions to Doctato Sales Tronotto Expenses Providions to Doctato Data to sumboli Uability Salegari and Maintenacea Targoriting expenses Other Manufacturing Expenses Other Manufacturing Expenses Other Sales Tranotting expenses Contrage Expenses Eagle AP Constront fees Car freed & Fail Other openses Schoottage Expenses Eagle AP Colleges Schoottage Expenses Eagle AP Colleges Eagle AP Colleges Schoottages Eagle AP Colleges	ZAR #85 	248 IFRS - 534,489 - - - - - - - - - - - - -	984 n.885 985 1133 133 133 133 133 133 133 133 133 1	NR180 FR3 . . .
150770100 15070200 15070300 15070500 15070500 15070500 15070500 15071500 15071500 15071500 15071500 15071500 15071500 15071500 15072500 15072500 15072500	Deber Expertses Particulars Pa	ZAR #155 	248 IFRS - 534,489 - - - - - - - - - - - - -	949 n.809 949 195 195 195 195 195 195 195 19	NR180 FR3 . . .
15071100 15071200 15071300 15071400 15071400 15071600 15071600 15071600 15071600 15071600 15071500 15071500 15071500 15071500 15072100 1507200 1507200 1507200 1507200 1507200 1507200 1507200 1507200 1507200 1507200 1507200 1507200 1507200 1507200 1507200 1507200 1507200 15072000000000000000000000000000000000	Particulars Partins Particulars Particulars Particulars Particulars	2.88 #155 	24R 1475 - 514,489 - - - - - - - - - - - - -	944 have 945 194 194 194 194 194 194 194 194	NRE INAL IFRS - 2.68
15071100 15071200 15071300 15071400 15071400 15071600 15071600 15071600 15071600 15071600 15071500 15071500 15071500 15071500 15072100 1507200 1507200 1507200 1507200 1507200 1507200 1507200 1507200 1507200 1507200 1507200 1507200 1507200 1507200 1507200 1507200 1507200 15072000000000000000000000000000000000	Particulars Partins Particulars Particulars Particulars Particulars	ZAR #85 ***********************************	24R IFRS - - - - - - - - - - - - -	949 n.809 949 195 195 195 195 195 195 195 19	NRI BAY FRX - 2,64 - <t< td=""></t<>
15077100 15077300	Deter Expenses Periodiars Prever, Faria and Water charges Sales Frontisto Expenses Provision to Double to Better Sales Frontisto Expenses Provision to Double to Better Travelling expenses Addition simulation Sales Frontisto Expenses Provision to Double to Better Sales Frontisto Expenses Other Expenses Other Expenses Other Expenses Contrast Expenses Contrast Expenses Expenses Contrast Expenses Expenses Contrast Expenses	ZAR #85 #6497 3.014586 475388 	248 1495 1534,489 1,273,388 577,409 1935,354 20,000 1935,354 20,000 1935,354 20,000 1935,354 20,000 1935,354 20,000 1935,354 1935,	944 n.845 945 14 15 15 15 15 15 15 15 15 15 15	NRI BAN FR3 - 248 - 248 - <
150710.00 150710.00 150710.00 150710.00 15070500 15070500 150710.00 150710.00 150710.00 150710.00 150710.00 150710.00 150710.00 150710.00 150710.00 150710.00 150720.0	Deter Expenses Periodiars Prever, Faria and Water charges Sales Frontisto Expenses Provision to Double to Better Sales Frontisto Expenses Provision to Double to Better Travelling expenses Addition simulation Sales Frontisto Expenses Provision to Double to Better Sales Frontisto Expenses Other Expenses Other Expenses Other Expenses Contrast Expenses Contrast Expenses Expenses Contrast Expenses Expenses Contrast Expenses	ZAR #85 #55 #64497 	24R IFFS - - - - - - - - - - - - -	946 n.005 945 945 19 19 19 19 19 19 19 19 19 19 19 19 19	NRI BAN FR3 - 248 - 240 - <
15/70100 15/70200 15/70300 15/70300 15/70500 15/	Periodians Prever, fuel and Water changes Rever, fuel and Water changes Lais Formation Expenses Development of the changes Development of the changes Development of the changes Development of the changes Development	ZAR #85 #6497 3.014586 475388 	248 1495 1534,489 1,273,388 577,409 1935,354 20,000 1935,354 20,000 1935,354 20,000 1935,354 20,000 1935,354 20,000 1935,354 1935,	944 n.845 945 14 15 15 15 15 15 15 15 15 15 15	NRI BAN FR3 - 248 - 248 - <
150710.00 150710.00 150710.00 150710.00 15070500 15070500 150710.00 150710.00 150710.00 150710.00 150710.00 150710.00 150710.00 150710.00 150710.00 150710.00 150720.0	Particulars Particulars Prever, Fuel and Water changes Kates, Taxes, Barses States Transition Expension States Transition Expension Additions the transition of the transitransities of the transitis transitis transit transit	ZAR #85 #6497 A31636 47538 	248 1495 1534,489 1,273,388 577,409 1935,354 20,000 1935,354 20,000 1935,354 20,000 1935,354 20,000 1935,354 20,000 1935,354 1935,	944 n.845 945 14 15 15 15 15 15 15 15 15 15 15	NRI BAN FR3 - 248 - 248 - <
15/70100 15/70200 15/70300 15/70300 15/70500 15/	Periodian Prever, Furd and Water charges Rever, Furd and Water charges Lais Frontion Expenses Development Devevelopment Develop	ZAR #85 - 442,52 - 447,558 - 47,558 	248 1495 1534,489 1, 3,279,398 571,459 139,554 20,009 1, 139,554 20,009 1, 139,554 20,009 1, 139,554 20,009 1, 139,554 20,009 1, 139,554 20,009 1, 139,554 20,009 1, 139,554 20,009 1, 139,554 20,009 1, 139,554 20,009 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	94 1.400 94 1.50 1.51 1.51 1.52 1.53 1.53 1.53 1.55 0.65 0.55	NRE BAY FRS - - - - - - - - - - - - -
15/70100 15/70200 15/70300 15/70300 15/70500 15/	Particulars Particulars Prever, Fuel and Water changes Kates, Taxes, Barses States Transition Expension States Transition Expension Additions the transition of the transitransities of the transitis transitis transit transit	ZAR #85 	24R 1475 1534,489 1, 2,279,398 577,459 2,20,003 199,554 20,003 199,554 20,003 199,554 20,003 199,554 20,003 199,554 20,003 199,554 20,003 199,554 20,003 199,554 20,003 199,554 20,003 199,554 20,003 199,554 20,003 199,554 20,003 199,554 20,003 20	940 in 2005 940 in 2005 194 195 195 195 195 195 195 195 195	NRE IN N IRS - - - - - - - - - - - - -
15/70100 15/70200 15/70300 15/70300 15/70500 15/	Particulars Particulars Prever, Fuel and Water changes Sales Tronton Expenses Sales Tronton Expenses Sales Tronton Expenses Todation to the sense state Sales Tronton Expenses Todation to the sense state Sales Tronton Expenses Todation to the sense state Sales Tronton Expenses Other Manufacturing Expenses Other Manufacturing Expenses Other Manufacturing Expenses Contrast facility Expense to Expenses Contrast facility Expense to Expenses Contrast facility Expense to Expenses Expen	2AR #155 	24R 1475 5.54,489	984 n.805 985 191 191 191 191 191 191 195 195	NRI INM IFR - 248 - 261 262 - 100 000 <t< td=""></t<>
15772100 15772020 15772020 15772020 15772020 1577200 1	Period Period Period Period Sale Transition provides Sale Transition States Sale Transitres	ZAR #155 	248 948 948 534,449 54,449 574,450 199,554 20,000 20,00	1981 n.805 978.2 191 192 193 193 194 195 195	NRE NAV FRS - 2.68 2.69 1.00 0.01 0.01 0.01 0.01 0.01 0.01 0.01 0.01 0.02 0.03 0.04 0.05 0.05 0.06 0.07 <
15/772100 15/772100 15/77200 15/77500 15/77500 15/77500 15/77500 15/77500 15/77500 15/77100 15/77100 15/77100 15/77100 15/77100 15/77100 15/77200 1	Particulars Particulars Particulars Particulars Salar, Tanta, Baras, Baras, Marian, Salar, Sano, Baras, Salar, Fanonio Expanses Salar, Tanta, Baras, Baras, Marian, Salar, Salar, Sano, Marian, Salar,	ZAR #85 	24R 1475 1534,489 1, 2,279,398 577,459 2,20,003 199,554 20,003 199,554 20,003 199,554 20,003 199,554 20,003 199,554 20,003 199,554 20,003 199,554 20,003 199,554 20,003 199,554 20,003 199,554 20,003 199,554 20,003 199,554 20,003 199,554 20,003 20	940 in 2005 940 in 2005 194 195 195 195 195 195 195 195 195	NRE IN N IRS - - - - - - - - - - - - -
15772100 15772020 15772020 15772020 15772020 1577200 1	Particulars Particulars Preser, Fuel and Water changes Sales, Fronton Exploration Sales, Fronton Exploration Sales, Fronton Exploration Additions memore: Econ Additions memore: Econ Sales, Fronton Exploration Additions memore: Econ Additions memore: Econ Contern Mundication Expenses Other Mundication Expenses Other Mundication Expenses Other Mundication Expenses Other Advances Expenses Other Advances Expenses Other Advances Expenses Conferences Expenses Conferences Expenses Explore Explore Expl	ZAR #155 - 442-687 - 435-505 - 435-505 - 435-505 	248 1495 534,449 534,449 149,554 20,035 199,554 20,035 199,554 20,035 199,554 20,035 14,44,600 14	98 1.805 98 1.92 1.92 1.92 1.92 1.92 1.93 1.93 1.93 1.93 1.93 1.93 1.93 1.93 1.94 1.93 1.94	NME INM IFRS - 2.66 - <
15/772100 15/772100 15/77200 15/77500 15/77500 15/77500 15/77500 15/77500 15/77500 15/77100 15/77100 15/77100 15/77100 15/77100 15/77100 15/77200 1	Particulars Particulars Particulars Particulars Salar, Tanta, Baras, Baras, Marian, Salar, Sano, Baras, Salar, Fanonio Expanses Salar, Tanta, Baras, Baras, Marian, Salar, Salar, Sano, Marian, Salar,	ZAR #155 	248 948 948 534,449 54,449 574,450 199,554 20,000 20,00	1981 n.805 978.2 191 192 193 193 194 195 195	NRE NAV FRS - 2.68 2.69 1.00 0.01 0.01 0.01 0.01 0.01 0.01 0.01 0.01 0.02 0.03 0.04 0.05 0.05 0.06 0.07 <

Particulars	ZAR	ZAR	INR In Millions	INR In Millions	
	March-31-2023	March-31-2022	March-31-2023	March-31-2022	
	IFRS	IFRS	IFRS	IFRS	
Opening stock	30,027,897.86	27,124,887.74	155.84	134.00	
Closing stock	(38,515,439.37)	(30,027,897.86)	(177.94)	(155.84	
Increase)/Decrease in Stock of Finished goods/WIP	(8,487,541.51)	(2,903,010.12)	(40.15)	(21.85	
Purchases finished products, raw & packing materials	146,333,767.38	93,096,038.24	692.16	466.41	
Total	137,846,225.87	90,193,028.12	652.01	444.56	
	0	0	0.00	0.00	



0.00000501

0.00000473

PL271700 PL272400 PL270800 PL270600 PL271900

> PL272800 PL272600

PL272300

PL272500 PL272812 PL271300



00000	Finance costs				
	Finance costs is analysed as follows:				
	Particulars	31/03/2023	31/03/2022	31/03/2023	31/03/2022
		ZAR	ZAR	INR in MN	INR in MN
		IFRS	IFRS	IFRS	IFRS
5100100	- Interest expense on short term borrowings				
100101	Term loans	-			
5100102	Cash credit				
5100200	Interest Expense - Inter company	-			
5100300	Interest Expense - Others	1,203		0.01	
			365.228	2.15	1.83
00400	Other Financial Expenses	455,231			
100400	Total	455,231 456,435	365,228	2.16	1.83
	Total Schedule - AF				
	Total Schedule - AF Income tax (expense)/credit	456,435	365,228	2.16	1.83
	Total Schedule - AF Income tax (expense)/credit	456,435 31/03/2023	365,228	2.16	1.83
	Total Schedule - AF Income tax (expense)/credit	456,435 31/03/2023 ZAR	365,228 31/03/2022 ZAR	2.16 31/03/2023 INR in MN	1.83 31/03/2022 INR in MN
110000	Total Schedule - AF Income tax (expense)/credit	456,435 31/03/2023 ZAR	365,228 31/03/2022 ZAR	2.16 31/03/2023 INR in MN	1.83 31/03/2022 INR in MN
5100400 5110000 5110100 5110200	Total Schedule AF Income La (oppena)/credit Particulars	456,435 31/03/2023 ZAR IFRS	365,228 31/03/2022 ZAR IFRS	2.16 31/03/2023 INR in MN IFRS	1.83 31/03/2022 INR in MN IFRS
110000	Tetal Schedule -AF Income tax (prepara)/credit Perticulars Current income tax	456,435 31/03/2023 ZAR #RS 361,755	365,228 31/03/2022 2AR IFRS	2.16 31/03/2023 INR in MN IFRS 1.71	1.83 31/03/2022 INR in MN IFRS
110000 110100 110200	Tetal Schedule AF Income tax (superval/credit Current income tax Deferred tax	456,435 31/03/2023 ZAR #785 361,755 1,338,564	365,228 31/03/2022 2AR IFRS 8,797,548	2.16 31/03/2023 INR in MN IFRS 1.71 9.17	1.83 31/03/2022 INR in MN IFRS 44.08

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Details of Contingent liability

Particulars	Amount (ZAR)	Amount (INR MN	I)
Nil		0	-
Total		0	0

Details of Comitment items

Particulars	Amount (ZAR)	Amount (INR MN))	
Nil	(0	-	
Total	(0	0	MS

M

Statement of Comprehensive Income	Sch	31/03/2023	31/03/2022
		ZAR	ZAR
Profit for the year		3,793,440	22,537,691
		3,733,710	22,557,651
Other comprehensive income:			
A. Items than will not be reclassified to profit or loss			
(i) Changes in revaluation surplus			
(ii) Remeasurements of the defined benefit plans			
(iii) Equity instrument through Other Comprehensive Income			
B. Items than will be reclassified to profit or loss			
(i) Exchange differences on translating foreign operations			
(ii) Debt instrument through Other Comprehensive Income			
(iii) The effective portion of gains and loss on hedging instruments in a cash flow hedge			
Income tax relating to components of other comprehensive income			
Other comprehensive income for the period, net of tax		-	-
Total comprehensive income for the period		3,793,440	22,537,691
Total Comprehensive Income attributable to:			
Non Controlling Interest			
Owners of the parent			

31/03/202	23	31/03	/2022
INR in M	N	INR in	MN
1	7.94		120.22
1	.7.94		120.22

Schedule - S 14 Statement of Changes in Equity Glenmark Pharmaceuticals South Africa (Pty) Ltd Statement of Changes in Equity for the period ended____

Equity Share Capital

Other Equity

Balance as at March 31, 2022	Changes in equity share capital during the year	Balance as at June 30, 2022

BS020300

BS010100

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	Share Application money pending allotment	APIC/Share Premium	Reserves & Surplus	Retained earnings	Debt instrument through Other Comprehensive income	Equity instrument through Other Comprehensive income	Revaluation Surplus	Exchange difference on translating the financial statements of a foreign operation	Total attributable to owners of parent	Total equity
Balance at April 1, 2021	500	4,799,900		(62,589,973)	-	-	-	-	-	(57,789,573)
Change in accounting policy or prior period										
errors										
Total comprehensive income for the year										-
Dividends										-
Fransfer to retained earnings										
ssue of share capital				22,537,691						22,537,691
Fransactions with owners										-
Balance as at March 31, 2022	500	4,799,900	-	(40,052,282)	-	-	-	-	-	(35,251,882)
Change in accounting policy or prior period									1 [
errors										
Total comprehensive income for the year										-
Dividends										-
Fransfer to retained earnings										
ssue of share capital				3,793,440						3,793,440
Fransactions with owners										-

BS020500

BS020100

	Share Application money pending allotment	APIC/Share Premium	Reserves & Surplus	Retained earnings	Debt instrument through Other Comprehensive income	Equity instrument through Other Comprehensive income	Revaluation Surplus	Exchange difference on translating the financial statements of a foreign operation	Total attributable to owners of parent	Total equity
Balance at April 1, 2021	0	26	-	(303)	-	· ·	-	(8)	-	(285)
Change in accounting policy or prior period errors										-
Total comprehensive income for the year				120				(26)		94
Dividends										-
Transfer to retained earnings										-
Issue of share capital				-						-
Transactions with owners										-
Currency Translation reserve				-				-		-
Balance as at March 31, 2022	0	26	-	. (183)	-	-	-	(26)	-	(183)
Change in accounting policy or prior period										
errors										-
Total comprehensive income for the year				18				(6)		12
Dividends										-
Transfer to retained earnings										-
Issue of share capital				-						-
Transactions with owners										-
Currency Translation reserve				-				-		(* ***
Balance as at March 31, 2023	0	26	-	. (165)	-	-	-	(6)	-	(145)

BS020100

BS020600

4

(i) Tangible assets

Particulars	Furniture and fixture	Office Equipment	Computers	Total
Cost	lixture			
Balance at April 1, 2021	95,428.00	478,381.20	31,468.86	605,278.06
- Additions	-	103,432.95	(7,632.86)	95,800.09
- Disposals/Transfers	-		-	-
- Translation adjustment				-
Balance at Mar 31, 2022	95,428.00	581,814.15	23,836.00	701,078.15
- Additions	-	235,147.00	-	235,147.00
- Disposals/Transfers	-	-	-	-
- Translation adjustment	-	-	-	-
Balance as at March 31, 2023	95,428.00	816,961.15	23,836.00	936,225.15
				-
Accumulated Depreciation				-
Balance at April 1, 2021	93,108.38	270,953.19	23,130.76	387,192.33
- Depreciation charge for the year	1,477.60	77,841.39	705.24	80,024.23
- Disposals/Transfers	-	-	-	-
- Translation adjustment				-
Balance at Mar 31, 2022	94,585.98	348,794.58	23,836.00	467,216.56
- Depreciation charge for the year	842.00	108,744.42	-	109,586.42
- Disposals/Transfers	-	-	-	-
- Translation adjustment				-
Balance as at March 31, 2023	95,427.98	457,539.00	23,836.00	576,802.98

Carrying value

. , , ,				
Balance at April 1, 2021	2,319.62	207,428.01	8,338.10	218,085.73
Balance at Mar 31, 2022	842.02	233,019.57	-	233,861.59
Balance as at March 31, 2023	0.02	359,422.15	-	359,422.17

				INR in Value
Particulars	Furniture and fixture	Office Equipment	Computers	Total
Cost				
Balance at April 1, 2021	0.47	2.36	0.16	2.99
- Additions	-	0.52	(0.04)	0.48
- Disposals/Transfers				-
- Translation adjustment	0.02	0.14	0.01	0.17
Balance at Mar 31, 2022	0.50	3.02	0.12	3.64
- Additions	-	1.11	-	1.11
- Disposals/Transfers				-
- Translation adjustment	(0.05)	(0.36)	(0.01)	(0.43
Balance as at March 31, 2023	0.44	3.77	0.11	4.33
				-
Accumulated Depreciation				-
Balance at April 1, 2021	0.46	1.34	0.11	1.91
- Depreciation charge for the year	0.01	0.39	0.00	0.40
- Disposals/Transfers		-		-
- Translation adjustment	0.02	0.08	0.01	0.11
Balance at Mar 31, 2022	0.49	1.81	0.12	2.42
- Depreciation charge for the year	0.00	0.51	-	0.52
- Disposals/Transfers		-		-
- Translation adjustment	(0.05)	(0.21)	(0.01)	(0.28
Balance as at March 31, 2023	0.44	2.11	0.11	2.66
	.			
Carrying value				
Balance at April 1, 2021	0.01	1.02	0.04	1.08

Balance at April 1, 2021	0.01	1.02	0.04	1.08
Balance at Mar 31, 2022	0.00	1.21	-	1.21
Balance as at March 31, 2023	0.00	1.66	-	1.66

(ii) Capital work-in-progress

Particulars

Intangible assets

		ZAR
Particulars	Brands	Total
Cost		
Balance at April 1, 2021	8,500,000.00	8,500,000.00
- Additions	496,794.00	496,794.00
- Disposals/Transfers	-	-
- Translation adjustment		-
Balance at Mar 31, 2022	8,996,794.00	8,996,794.00
- Additions	837,098.25	837,098.25
- Disposals/Transfers	-	-
- Translation adjustment		-
Balance as at March 31, 2023	9,833,892.25	9,833,892.25
Accumulated Amortisation		
Balance at April 1, 2021	-	-
- Amortisation charge for the year		-
- Disposals/ Transfers		-
- Translation adjustment		-
Balance at Mar 31, 2022	-	-
- Amortisation charge for the year		-
- Disposals/ Transfers		-
- Translation adjustment		-
Balance as at March 31, 2023	-	-

Carrying value

At April 1, 2021	8,500,000.00	8,500,000.00
At Mar 31, 2022	8,996,794.00	8,996,794.00
As At March 31, 2023	9,833,892.25	9,833,892.25

		INR in Mn
Particulars	Brands	Total
Cost		
Balance at April 1, 2021	41.99	41.99
- Additions	2.58	2.58
- Disposals/Transfers	-	-
- Translation adjustment	2.13	2.13
Balance at Mar 31, 2022	46.69	46.69
- Additions	3.87	3.87
- Disposals/Transfers	-	-
- Translation adjustment	(5.13)	(5.13)
Balance as at March 31, 2023	45.43	45.43
Accumulated Amortisation		
Balance at April 1, 2021		-
- Amortisation charge for the year		-
- Disposals/ Transfers		-
- Translation adjustment		-
Balance at Mar 31, 2022	-	-
- Amortisation charge for the year		-
- Disposals/ Transfers		-
- Translation adjustment		-
Balance as at March 31, 2023	-	-

Carrying value		
At April 1, 2021	41.99	41.99
At Mar 31, 2022	46.69	46.69
As At March 31, 2023	45.43	45.43
		-

4

Lease Liability

ZAR	IFRS 16 Right of Use of Asset (Lease)	Total
	U ASSEL (Lease)	
Cost		
Balance at April 1, 2021	1,899,367	1,899,367
- Acquisitions through business	6,289,276	6,289,276
combinations		
- Other acquisitions	-	-
- Disposals/Transfers	(1,899,367)	(1,899,367)
- Translation adjustment		-
Balance at Mar 31, 2022	6,289,276	6,289,276
- Acquisitions through business	-	-
combinations		
- Other acquisitions	-	-
- Disposals/Transfers	-	-
- Translation adjustment		-
Balance as at March 31, 2023	6,289,276	6,289,276
		-
Accumulated Depreciation		-
Balance at April 1, 2021	1,338,898	1,338,898
	632,990	632,990
- Depreciation charge for the year		
- Impairment loss recognized	-	-
- Disposals/Transfers	(705,908)	(705,908)
- Translation adjustment	-	-
Balance at Mar 31, 2022	466,315	466,315
	623,462	623,462
- Depreciation charge for the year		
- Impairment loss recognized	-	-
- Disposals/Transfers	-	-
- Translation adjustment	-	-
Balance as at March 31, 2023	1,089,776	1,089,776
		-

Carrying value

At April 1, 2021	560,469	560,469
At Mar 31, 2022	5,822,961	5,822,961
As At March 31, 2023	5,199,500	5,199,500

INR in Millions	IFRS 16 Right of Use of Asset (Lease)	Total
Cost		0.00
Balance at April 1, 2021	9.38	9.38
- Acquisitions through business	31.51	31.51
combinations		
- Other acquisitions	-	-
- Disposals/Transfers	(9.86)	(9.86)
- Translation adjustment	1.61	1.61
Balance at Mar 31, 2022	32.64	32.64
 Acquisitions through business combinations 	-	-
- Other acquisitions	-	-
- Disposals/Transfers	-	-
- Translation adjustment	(3.58)	(3.58)
Balance as at March 31, 2023	29.06	29.06
Accumulated Depreciation		-
Balance at April 1, 2021	6.61	6.61
	3.17	3.17
- Depreciation charge for the year		
- Impairment loss recognized	-	-
- Disposals/Transfers	(3.54)	(3.54)
- Translation adjustment	(3.83)	(3.83)
Balance at Mar 31, 2022	2.42	2.42
	2.95	2.95
- Depreciation charge for the year		
- Impairment loss recognized	-	-
- Disposals/Transfers	-	-
- Translation adjustment	(0.33)	(0.33)
Balance as at March 31, 2023	5.03	5.03

Carrying value

At April 1, 2021	2.77	2.77
At Mar 31, 2022	30.22	30.22
As At March 31, 2023	24.02	24.02

24.02

Consolidated Statement of Cash Flows

[All amounts are stated in Indian Rupees (Rs.), unless otherwise stated]

	ZAR	ZAR	INR In Millions	INR In Millions
	March-31-2023	March-31-2022	March-31-2023	March-31-2022
(A) Cash flow from operating activities		•	•	
Profit before tax	6,094,159.42	31,335,239.14	28.83	164.29
Adjustments for non cash items:	0.00	0.00	0.00	-
Depreciation, amortisation and impairment expense	733,048.08	713,014.46	3.47	3.57
Impairment of goodwill	0.00	0.00	0.00	-
Rent (unwinding of prepayments arisen on discounting long term security deposits at fair value)	0.00	0.00	0.00	-
Finance costs	455,231.30	365,228.48	2.15	1.83
Unrealised loss / (gain) on exchange fluctuation	1,405,018.44	-2,510,039.57	6.65	(12.58)
Provision for Tax	905,386.85	8,797,548.43	4.18	44.08
Finance income	-214,176.77	-150,339.56	-1.01	(0.75)
Loss from the sale of property, plant and equipment	0.00	0.00	0.00	-
- Disposals/ Transfers	0.00	84,578.28	0.00	0.42
Unclaimed balances and provisions written back				
Provision for doubtful debts				
Cash flows from operations before changes in working capital	9,378,667.32	38,635,229.66	44.26	200.87
Changes in operating assets and liabilities				
Trade receivables	-24,763,954.07	-39,325,759.44	-117.13	(197.02)
Inventory	-8,487,541.51	-2,903,010.13	-40.15	(14.54)
Trade payables	36,568,772.36	-29,787,435.61	172.97	(149.24)
Other current liabilities (Other payables)	-82,470.21	-3,788,610.47	-0.39	(18.98)
Other short term financial assets	-704,372.64	-522,817.49	-3.33	(2.62)
		0.01		-
	0.00	0.00	0.00	
Tax changes	0.00	0.00	0.00	-
Net cash generated from operating activities	11,909,101.25	-37,692,403.47	56.23	(181.54)
(B) Cash flow from investing activities				
Purchase of property, plant and equipment	-1,072,245.25	-592,594.09	-5.07	(2.97)
Purchase / (Disposals) of other intangible assets	0.00	0.00	0.00	-
Proceeds from sale of property, plant and equipment	0.00	0.00	0.00	-
Net proceeds from the sale of short term investments	0.00	0.00	0.00	-
Net cash outflow on acquisition of subsidiary (refer note)	0.00	0.00	0.00	-
Net cash outflow in mutual funds and others	0.00	0.00	0.00	-
Movement in restricted cash	0.00	0.00	0.00	-
Net cash flow on disposal of subsidiary (refer note)	0.00	0.00	0.00	-
Finance income	214,176.77	150,339.56	1.01	0.75
Dividend received				
Net cash generated from/ (used in) investing activities	-858,068.48	-442,254.53	-4.06	-2.22
(C) Cash flows from financing activities				
Proceeds from issue of shares	0.00	0.00	0.00	-
Receipt / (Repayment) of borrowings	0.00	0.00	0.00	-
Payment of Lease liabilities	-718,470.58	-693,765.05	-3.40	(3.48)
Interest paid on borrowings	0.00	0.00	0.00	-
Dividends paid	0.00	0.00	0.00	-
Merger / Demerger and QIP expenses				
Net cash (used in)/ generated from financing activities	-718,470.58	-693,765.05	-3.40	(3.48)
Not the second sector of the second	40.000.500.40	28 000 400 05	40	(407.00)
Net change in cash and cash equivalents from continuing operations	10,332,562.19 0.00	-38,828,423.05 -0.01	48.77 -11.77	(187.23) 0.12
Exchange difference on translation of foreign operations	0.00	-0.01	-11.77	0.12
Net change in cash and cash equivalents	10,332,562.19	-38,828,423.06	37.01	(187.11)
Cash and cash equivalents at the beginning of the year	18,826,796.32	57,655,219.38	97.71	284.82
Cash and cash equivalents acquired on merger Effect of change in exchange rate on cash and cash equivalents included in	0.00	0.00	0.00	-
disposal group Cash and cash equivalents at the end of the year	29,159,358.51	18,826,796.32	134.72	97.71
	- *	. ,		
(The accompanying notes are an integral part of these consolidated financial statements)	0.00			N
Check	0.00	-	-	1/\

N

Debtors as on 31st March 2023

Particulars	Amount ZAR	Amount in INR mn
Debtors		
Less than 6 months	94,972,802	438.77
More than 6 months	-	-
	94,972,802	438.77
Less: Allowance for credit losses		-
Total	94,972,802	438.77
	-	

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