IFRS Reporting Pack		
Entity:	Glenmark South Africa (Pty) Ltd	
Year:	March 31, 2023	
Currency	ZAR	
Currency	INR	
Prepared by	Juanita Pretorius	
Reviewed by		

Reporting Period March 31, 2023 Comparative Period 1-Apr-22

 Closing Rate
 4620000 clg
 Exchange rate x 1,000,000 (one Mn)

 Average Rate
 4730000 avg
 Exchange rate x 1,000,000 (one Mn)

 Closing Rate
 5460000 cclg
 Exchange rate x 1,000,000 (one Mn)

 Average Rate
 4970000 cavg
 Exchange rate x 1,000,000 (one Mn)

28/04/2023

Glenmark South Africa (Pty) Ltd - - - - -

Statement of Financial Position	Sch	31/03/2023	31/03/2022
		ZAR	ZAR
ASSETS		IFRS	IFRS
Current assets			
Cash and cash equivalents	Α	33,227	42,261
Restricted cash	В	-	-
Trade receivables	С	-	-
Inventories	D	-	_
Other short-term financial assets	E	-	-
Other current assets	F	-	-
Total current assets		33,227	42,261
Non current assets			
Property, plant and equipment	G	-	-
Other Intangible Assets	Н	-	-
Goodwill	- 1	-	-
Non-current tax assets	J	-	-
Deferred tax assets	K	-	-
Restricted cash	D	-	-
Long term financial assets	L	105,279,300	105,279,300
Total non - current assets		105,279,300	105,279,300
Total assets		105,312,527	105,321,561
EQUITY AND LIABILITIES			
Current liabilities			
Trade payables	М	3,895	-
Current tax liabilities	N	-	-
Short-term borrowings	0	-	-
Current portion of long term borrowings	P	-	-
Other liabilities	Q	-	-
Short-term financial liabilities	R	-	-
Provisions	S	-	-
Total current liabilities		3,895.00	-
Non-current liabilities			
Long-term borrowings	т	_	_
Other liabilities	U	_	_
Long-term financial liablities	V	_	_
Deferred tax liabilities	K	2	_
Total non-current liabilities		-	-
Total liabilities		3,895	-
Stockholders' equity			
Share capital	w	113,656	113,656
Merger consideration, pending allotment	**	113,030	113,030
Share Premium		106,311,261	106,311,261
Stock compensation reserve		100,511,201	100,311,201
Statutory reserve			
Currency translation reserve Retained earnings		- (1,116,285)	(1 102 250)
recurred carrings		(1,110,265)	(1,103,356)
Non Controlling Interest		-	-
Total stockholders' equity		105,308,632	105,321,561
Total equity and liabilities		105,312,527	105,321,561

31/03/2023	31/03/2022
INR in Mn	INR in Mn
IFRS	IFRS
0.15	0.22
-	-
-	_
	_
•	-
0.15	0.22
-	-
-	-
_	_
-	-
509.71	563.57
509.71	563.57
509.86	563.79
0.02	_
-	-
•	-
-	-
-	-
-	-
0.02	-
-	-
-	-
-	-
0.02	-
0.77	0.77
717.77	717.77
717.77	717.77
-	-
(201.30)	(147.41)
(7.40)	(7.33)
-	-
509.84	563.79
509.86	563.79



Schedule - A
Cash and cash equivalents
Cash and cash equivalents include the components as follows:

com	none	onte	20	foll	lows

	Particulars	31/03/2023	31/03/2022
		ZAR	ZAR
		IFRS	IFRS
SF010100	Cash on hand	-	-
SF010200	Cash in current accounts	31,795	39,888
SF010300	Cash in deposit accounts	1,432	2,374
SF010400	Mutual fund deposit in liquid money market	-	-
SF010500	Fund-in-transit	-	-
	Total	33,227	42,261

31/03/2023	31/03/2022
INR in Mn	INR in Mn
IFRS	IFRS
-	-
0.15	0.21
0.01	0.01
-	
-	
0.15	0.22

SF020000

SF030100 SF030200 SF030300

SF040000

SF040100 SF040200 SF040300 SF040400 SF040500 SF040600

	Schedule - B		
SF020000	Restricted Cash		
	Restricted cash comprise the following;		
	Particulars	31/03/2023	31/03/2022
		ZAR	ZAR
		IFRS	IFRS
SF020100	Current		
SF020101	Dividend Account	-	
SF020102	Time Deposits	-	-
	Total		
SF020200	Non-current		
SF020202	Time deposits	-	-
	Total	-	-

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

Schedule - C
Trade receivables [other receivables can be merged here, if material]
The carrying amount of trade receivables are analysed as follows:

Particulars 31/03/2023 SF030000

Particulars	31/03/2023	31/03/2022
	ZAR	ZAR
	IFRS	IFRS
Accounts receivables	-	-
Inter company receivables	-	-
Provision for doubtful debts	-	-
Net trade receivables		-

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

Schedule - D Inventories

Inventories recognised in the statement of financial position can be analysed as follows:

Particulars	31/03/2023	31/03/2022
	ZAR	ZAR
	IFRS	IFRS
Raw Materials	-	-
Packing Material	-	•
Semi-Finished Goods	-	-
Finished Goods	-	-
Work-in-Process	-	-
Others	_	_

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

Schedule - E Short term financial assets Short SF050000

SF050100	Othe
SF050200	Shor
	Tota

SF060100 SF060200 SF060300 SF060400

ort term financial assets			
Particulars	31/03/2023	31/03/2022	
	ZAR	ZAR	
	IFRS	IFRS	
her receivables	-	-	
ort term deposits	-	-	
tal	-	-	

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

Schedule - F Other current assets SF060000

Particulars	31/03/2023	31/03/2022
	ZAR	ZAR
	IFRS	IFRS
Input taxes receivables		
Advance to Vendors		-
Prepayment and other advances		
Export incentives		-
Total	-	

31/03/2022
INR in Mn
IFRS
-

SF070000

Schedule - G Property, Plant and Equipment

SF070000	Property, Plant and Equipment		
	Particulars	31/03/2023	31/03/2022
		ZAR	ZAR
		IFRS	IFRS
SF070100	Gross Block	-	
SF070200	less: Accumulated depreciation		-
	Net Block		
SF070300	Capital work in progress		
	Total		

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



	Schedule - H
0000	Other Intangible assets

	Particulars	31/03/2023	31/03/2022
		ZAR	ZAR
		IFRS	IFRS
SF080100	Gross Block	-	
SF080200	less: Accumulated depreciation	-	
	Net Block	-	
SF080300	Capital work in progress	-	-
	Total	-	

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

SF090100

SF100100

SF230000

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
Advance tax		-
Total		-

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

Schedule - K

Deferred tax assets and liabilities

differences and unused tax losses are

Deferred tax assets Intangible assets Intangible assets Intangible assets Intangible assets Property, plants and equipmen Property, plants and equipments Retirement benefits and other Retirement benefits and other employee benefits Straight lining of rent Minimum Alternative Tax credit Minimum Alternative Tax credit entitlement Impact of change on tax rates if impact of change on tax rates from previous year Unused tax losses Unused tax losses Others Provision for credit losses Total Intention assets Total Intangible assets Tangible, Intangible assets Total Total Total				Recognised in business combination	Recognised	Recognised
Intangible assets Property, plants and equipmen Property, plants and equipments Retirement benefits and other Retirement benefits and other employee benefits Straight lining of rent Straight lining of rent Minimum Alternative Tax credi Minimum Alternative Tax credit entitlement Impact of change on tax rates! Impact of change on tax rates from previous year Unused tax losses Unused tax losses Others Others Others Provision for credit losses Total Total Total Total Tangible, Intangible assets Financial Investment Financial Investment Other current assets				business combination	in profit and loss account	in profit and loss accou
Property, plants and equipmen Property, plants and equipments Retirement benefits and other Retirement benefits and other employee benefits Straight lining of rent Straight lining of rent Minimum Alternative Tax credi Minimum Alternative Tax credi entitlement Impact of change on tax rates f Impact of change on tax rates from previous year Unused tax losses Unused tax losses Others Others Provision for credit losses Provision for credit losses Total Total Total - Deferred tax liabilities Tangible, Intangible assets Tangible, Intangible assets Financial Investment Financial Investment Other current assets Other current assets	Deferred tax assets					
Retirement benefits and other Retirement benefits and other employee benefits Straight lining of rent Minimum Alternative Tax credi Minimum Alternative Tax credit entitlement Impact of change on tax rates I Impact of change on tax rates from previous year Unused tax losses Unused tax losses Others Provision for credit losses Provision for credit losses Total Total Total Tangible, Intangible assets Financial Investment Financial Investment Other current assets Other current assets	Ì	Intangible assets	Intangible assets			
Straight lining of rent Minimum Alternative Tax credi Minimum Alternative Tax credit entitlement Impact of change on tax rates I Impact of change on tax rates from previous year Unused tax losses Others Others Others Provision for credit losses Total Total Total Tangible, Intangible assets Financial Investment Other current assets		Property, plants and equipme	en Property, plants and equipmer	its		
Minimum Alternative Tax credi Minimum Alternative Tax credi entitlement Impact of change on tax rates I Impact of change on tax rates from previous year Unused tax losses Unused tax losses Others Others Provision for credit losses Provision for credit losses Total Total Deferred tax liabilities Tangible, Intangible assets Financial Investment Other current assets Other current assets Other current assets Other current assets		Retirement benefits and other	er Retirement benefits and other	employee benefits		
Impact of change on tax rates f Impact of change on tax rates from previous year Unused tax losses Unused tax losses Others Others Provision for credit losses Provision for credit losses Total Others Tangible, intangible assets Financial Investment Other current assets Other current assets Other current assets		Straight lining of rent	Straight lining of rent			
Unused tax losses Unused tax losses Others Others Provision for credit losses Total Total - Deferred tax liabilities Tangible, Intangible assets Financial Investment Other current assets Other current assets Other current assets		Minimum Alternative Tax cre	edi Minimum Alternative Tax cred	it entitlement		
Others Provision for credit losses Provision for credit losses Total Total - Deferred tax liabilities Tangible, Intangible assets Tangible, Intangible assets Financial Investment Financial Investment Other current assets Other current assets		Impact of change on tax rate	es f Impact of change on tax rates	from previous year		
Provision for credit losses Provision for credit losses Total Total - Deferred tax liabilities Tangible, Intangible assets Financial Investment Financial Investment Other current assets Other current assets		Unused tax losses	Unused tax losses			
Total Total Deferred tax liabilities Tangible, Intangible assets Tangible, Intangible assets Financial Investment Financial Investment Other current assets Other current assets		Others	Others	•		
Deferred tax liabilities Tangible, Intangible assets Financial Investment Other current assets Other current assets Other current assets		Provision for credit losses	Provision for credit losses			
Tangible, Intangible assets Tangible, Intangible assets Financial Investment Financial Investment Other current assets Other current assets		Total	Total		-	
Financial Investment Financial Investment Other current assets Other current assets	Deferred tax liabilities					
Other current assets Other current assets		Tangible, Intangible assets	Tangible, Intangible assets			
		Financial Investment	Financial Investment			
Total Total -		Other current assets	Other current assets			
		Total	Total		-	
	Net deferred tax asset					

31/03/2023	31/03/2020
INR in Mn	INR in Mn
	-
	-
-	-
-	-
-	-
-	-
-	-
-	-
-	
-	

SF110000

SF110100 SF110101 SF110102 SF110200 SF110201 SF110202 SF110203 SF110204

Schedule - L Long term financial assets Long term financial assets co

prise of the following:

Particulars	31/03/2023	31/03/2022
	ZAR	ZAR
	IFRS	IFRS
Held-to-maturity financial assets		
Security deposits assets	-	
Bonds	-	
Available-for-sale financial assets		
Investments in listed and unlisted securities	-	
Others	-	
Long-term inter company loan	94,500,000	94,500,000
Investments in Subsidiaries	10,779,300	10,779,300
Total	105,279,300	105,279,300

31/03/2023	31/03/2022
INR in Mn	INR in Mn
IFRS	IFRS
-	-
-	-
-	-
-	
436.59	490.46
73.12	73.12
509.71	563.57

Schedule - M Trade payables

SF120000

Particulars	31/03/2023	31/03/2022	
	ZAR	ZAR	
	IFRS	IFRS	
Sundry creditors	3,895	-	
Inter Company creditors	-		
Acceptances	-		
Total	3,895	-	

31/03/2023	31/03/2022
INR in Mn	INR in Mn
IFRS	IFRS
0.02	
-	
	-
0.02	

SF130000

SF130100 SF130200

SF120100 SF120200 SF120300

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

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

Schedule - O

SF140000	Short-term borrowings
	Parti

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

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

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

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

SF150100 SF150200

SF160100 SF160200 SF160300 SF160400 SF160500

SF160000

Schedule - Q
Other current liabilities
Other current liabilities are summarized as follows:

Particulars	31/03/2023	31/03/2022
	ZAR	ZAR
	IFRS	IFRS
Advances received from customer	-	-
Income received in advance		
Statutory dues	-	-
Accrued Expenses	-	
Share Application Money	-	
Total		-

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

SF170000

Schedule - R Short-term financial liabilities Other current liabilities are summarized as follows:

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

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

SF180000

SF180100 SF180200 SF180300

SF190100 SF190200 SF190300

SF200100

SF170100 SF170200 SF170300 SF170400

Particulars	31/03/2023	31/03/2022
	ZAR	ZAR
	IFRS	IFRS
Provision for compensated absences		
Provision for gratuity benefit plan	-	
Provision for Employee benefits	-	
Total	-	-

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

Schedule - T Long Term Borrowing

Particulars	31/03/2023	31/03/2022
	ZAR	ZAR
	IFRS	IFRS
Notes payable		
Term loan from banks	-	
Inter company loan	-	-
Total	-	-

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

SF200000

Schedule - U
Other liabilities (Non-Current)

Particulars	31/03/2023	31/03/2022
	ZAR	ZAR
	IFRS	IFRS
Other liablilites	-	-
Total	-	-

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

SF210000

SF210100 SF210200

Particulars	31/03/2023	31/03/2022
	ZAR	ZAR
	IFRS	IFRS
Security Deposits Others	-	
Total	-	-

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



Schedule - W

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		113,656	113,656
SF220200	Share application money	-	-
SF220300	Share Premium	106,311,261	106,311,261
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	(1,103,356)	(1,092,558)
	Addition during the period	(12,929)	(10,798)
	Current period profit		
	Exchange Fluctuation Reserve		
	Components of Defined Employee benefit cost		
	Transfer to General reserve		
	General reserve		
		(1,116,285)	(1,103,356)
	Non Controlling Interest		
	Total Equity	105,308,632	105,321,561

31/03/2023	31/03/2022
INR in Mn	INR in Mn
IFRS	IFRS
0.77	0.77
717.77	717.77
-	-
-	-
(201.30)	(147.41)
-	-
(7.33)	(7.28)
(0.06)	(0.05)
•	•
-	-
-	-
	-
(7.40)	(7.33)
(7.40)	(7.33)
509.84	563.79
509.84	563.79



Statement of Comprehensive Income	Sch	31/03/2023	31/03/2022
		ZAR	ZAR
INCOME		IFRS	IFRS
Operating Revenue	Х	-	-
Other income	Υ	-	-
Total		-	-
Materials consumed	Z		
Changes in Inventories of FG and WIP			
Purchase of Traded Goods		_	
Employee benefit expenses	AA	_	_
Other expenses	AB	14,037	11,470
Depreciation, amortisation and impairment of non-financial assets	AC	-	-
Total		14,037	11,470
Operating profit		(14,037)	(11,470)
Finance costs	AD	-	-
Finance income	AE	1,108	672
Profit/(Loss) before tax		(12,929)	(10,798)
Current tax expenses	AF	-	-
Deferred tax expenses	AF	-	-
Total Tax expenses		-	-
Profit/(Loss) after tax from continuing operations		(12,929)	(10,798)

31/03/2023	31/03/2022
INR in Mn	INR in Mn
IFRS	IFRS
-	-
-	-
-	-
-	-
-	-
-	-
-	-
0.07	0.06
-	-
0.07	0.06
0.07	0.06
(0.07)	(0.06)
-	-
0.01	0.00
(0.06)	(0.05)
-	-
(0.06)	(0.05)
,5,00	,5.55/



Schedule - X

5010000	Income from	operation

	Particulars	31/03/2023	31/03/2022
		ZAR	ZAR
		IFRS	IFRS
IS010100	Sale of goods and out licensing of Intangible assets		
IS010200	other operating revenue		-
IS010300	Income from services		-
		_	_

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

ISO20000 Other income
Other income is summarised as follows:

	Particulars	31/03/2023	31/03/2022
		ZAR	ZAR
		IFRS	IFRS
IS020100	Dividend on short term investments		
IS020200	Profit on sale of short term investments	-	
IS020300	Profit on sale of fixed assets	-	
IS020400	Exchange Gain		-
IS020500	Profit on Sale of Business	-	
IS020600	Miscellaneous income		
	Total		

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

Schedule - Z
IS030000 Material Consumed

	Particulars	31/03/2023	31/03/2022
		ZAR	ZAR
		IFRS	IFRS
IS030100	Consumption of Raw Material	-	
IS030200	Consumption of Packing Material	-	
	Total	-	

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

Schedule - Z
IS040000 Changes in Inventory of FG and WIP

Particulars	31/03/2023	31/03/2022
	ZAR	ZAR
	IFRS	IFRS
Changes in Inventory of FG and WIP	-	-
Total	-	

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

IS040100

IS050100

Schedule - Z
IS050000 Purchase of Traded Goods

Particulars	31/03/2023	31/03/2022
	ZAR	ZAR
	IFRS	IFRS
Purchase of Traded Goods	-	-
Total	-	-

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

Schedule - AA
IS060000 Employee benefit expenses

	Particulars	31/03/2023	31/03/2022
		ZAR	ZAR
		IFRS	IFRS
IS060100	Salaries and bonus	-	
IS060200	Contribution to provident fund and other funds	-	
IS060300	Staff welfare expenses	-	
IS060400	Retirement benefits	-	
	Total	-	-

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



IS070000 Schedule - AB Other Expenses

	Particulars	31/03/2023	31/03/2022
		ZAR	ZAR
		IFRS	IFRS
IS070100	Power, Fuel and Water charges	-	
IS070200	Rent, Rates & Taxes	-	
IS070300	Sales Promotion Expenses	-	
IS070400	Provision for Doubtful Debts	-	
IS070500	Travelling expenses	-	
IS070600	Auditors remuneration	12,759	10,255
IS070700	Freight Outward	-	
IS070800	Insurance	-	
IS070900	Repairs and Maintenance	-	
IS071000	Telephone expenses	-	
IS071100	Other Manufacturing Expenses	-	
IS071200	Other Employee benefits	-	
IS071300	Product Registration Expenses	-	
IS071400	Legal & Professional fees	-	
IS071500	Car Rent & Fuel	-	
IS071600	Other operating expenses	-	
IS071700	Test and Trials expenses	-	
IS071800	Foreign Exchange loss	-	
IS071900	Conference Expensed	-	
IS072000	Printing & Stationery	-	
IS072100	Subscription	-	
IS072200	Postage & Telegram	-	
IS072300	Electricity Charges	-	
IS072400	Recruitment	-	
IS072500	Labour Charges	-	
IS072600	Regulatory Exp	-	
IS072700	New Product Introdu Exp	-	
IS072800	Consumable R&D	-	
IS072900	Consumption of stores and spares	-	
IS073000	Commission on Sales	-	
IS073100	Loss on Sale of Assets	-	
IS073200	Bank Charges	1,278	1,215
IS073300	Selling & Marketing Exp	-	
	Total	14,037	11,470

31/03/2023	31/03/2022	
INR in MN	INR in MN	
IFRS	IFRS	
-	-	
-	-	
-	-	
-	-	
0.06	0.05	
	-	
-	-	
-	-	
-	-	
-	-	
-	-	
-	-	
	-	
	-	
-	-	
-	-	
-	-	
	-	
	-	
-		
0.01	0.01	
	-	
0.07	0.06	

Schedule - AC

Depreciation, amortisation and impairment of non-financial assets

	Particulars	31/03/2023	31/03/2022
0100 Depre	Depreciation, amortisation and impairment of non-financial assets	ZAR	ZAR
		IFRS	IFRS

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

ISO90000 Finance income
Finance income is analysed as follows:

	Particulars	31/03/2023	31/03/2022
		ZAR	ZAR
		IFRS	IFRS
	Interest income on		
IS090100	Inter company balances	-	
IS090200	Interest Income on Fixed Deposits	1,108	672
IS090300	Other Interest income	-	
	Total	1,108	672

31/03/2023	31/03/2022
INR in MN	INR in MN
IFRS	IFRS
	-
0.01	0.00
0.01	0.00

IS100000 Finance costs
Finance costs is analysed as follows:

	I mance costs is analysed as follows.		
	Particulars	31/03/2023	31/03/2022
		ZAR	ZAR
		IFRS	IFRS
IS100100	- Interest expense on short term borrowings		
IS100101	Term loans	-	
IS100102	Cash credit		
IS100200	Interest Expense - Inter company		
IS100300	Interest Expense - Others	-	
IS100400	Other Financial Expenses	-	
	Total	-	-

31/03/2023	31/03/2022
INR in MN	INR in MN
IFRS	IFRS
·	
	-
	-
-	-

IS110000	Income tax (expense)/credit		
	Particulars	31/03/2023	31/03/2022
		ZAR	ZAR
		IFRS	IFRS
IS110100	Current income tax	-	-
IS110200	Deferred tax	-	-
IS110300	Prior period income tax	-	-
	Total		

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



Statement of Comprehensive Income	Sch	31/03/2023	31/03/2022
		ZAR	ZAR
		IFRS	IFRS
Profit for the year		(12,929)	(10,798)
Other comprehensive income:			
Cash flow hedging			
- current year gains (losses)			
- reclassification to profit or loss			
Available-for-sale financial assets			
- current year gains (losses)		-	-
- reclassification to profit or loss			
Exchange differences on translating foreign operations			
Share of other comprehensive income of equity accounted investments			
- reclassification to profit or loss			
Share of other comprehensive income on fair valuation of financial assets/ liabilities			
reclassification to profit or loss			
Difference from method change 2012		-	-
Income tax relating to components of other comprehensive income			
Other comprehensive income for the period, net of tax		-	-
Total comprehensive income for the period		(12,929)	(10,798)
Total Comprehensive Income attributable to:			
Non Controlling Interest			
Owners of the parent			



Statement of Changes in Equity

		Share Capital	APIC/Share Premium	Available for-sale financial assets	Retain earnings	Reserves & Surplus	Revaluation reserve	Currency translation reserve	Total attributable to owners of parent	Total equity
	Balance as at April 1, 2021	113,656	106,311,261	-	(1,092,558)	-	-	-	-	105,332,359
	Dividends									
	Issue of share capital									
	Transactions with owners									
	Profit for the year				(10,798)					(10,798
	Other comprehensive income:									
	Cash flow hedging									
	- current year gains (losses)									
	- reclassification to profit or loss									
	Available-for-sale financial assets									
	- current year gains (losses)									
	- reclassification to profit or loss									
	Difference from method change 2012									
	Exchange differences on translating foreign operations									
	Share of other comprehensive income of equity accounted investments									
	- reclassification to profit or loss									
	Income tax relating to components of other								-	
	comprehensive income	-	-	-	-	-	-	-		
	Total comprehensive income for the year									
0010000	Balance at March 31, 2022	113,656	106,311,261	-	(1,103,356)	-	-	-	-	105,321,561
	Dividends									
	Issue of share capital									
	Transactions with owners									
	Audit adjustment regarding the difference in the OB									
	Profit for the year				(12,929)					(12,929
	Other comprehensive income:									
	Cash flow hedging									
	- current year gains (losses)									
	- reclassification to profit or loss									
	Available-for-sale financial assets									
	- current year gains (losses)									
	- reclassification to profit or loss									
	Difference from method change									
	Exchange differences on translating foreign operations									
	Income tax relating to components of other									
	comprehensive income									
	Total comprehensive income for the year									
020000	Balance at March 31, 2023	113,656	106,311,261		(1,116,285)	_				105,308,632



Glenmark South Africa (Pty) Ltd
Consolidated Statement of Cash Flows
[All amounts are stated in Indian Rupees (Rs.), unless otherwise stated]

A) Cash flow from operating activities Profit before tax Adjustments for non cash items: Depreciation, amortisation and impairment expense impairment of goodwill Arent (unwinding of prepayments arisen on discounting long term security deposits at fair value) Interest expenses Junealised gain on exchange fluctuation Provision for Tax Transce income Junealised gain one sold of property, plant and equipment Profit from the sale of short term investments Junealised gain one of working capital Junealised gain one of working capital	ZAR 11/03/2023 -12,929.25 0.00 0.00 -1,107.66	ZAR 31/03/2022 -10,797.79 0.00 0.00 -671.71	31/03/2023 -0.0612 0.0000 0.0000	INR In Millions 31/03/2022 -0.0541 0.0000
A) Cash flow from operating activities **Profit before tax** **Adjustments for non cash items:** **Depreciation, amortisation and impairment expense **mpairment of goodwill **Rent (unwinding of prepayments arisen on discounting long term security deposits at fair **adue)* **Interest expenses **Interest e	-12,929.25 0.00 0.00	-10,797.79 0.00 0.00	-0.0612 0.0000 0.0000	-0.0541 0.0000 0.0000
rofit before tax djustments for non cash items: epreciation, amortisation and impairment expense epreciation, amortisation and impairment expense ent (unwinding of prepayments arisen on discounting long term security deposits at fair alue) Interest expenses eterest expenses eterest expenses eterest expenses eterest expenses eterest opin on exchange fluctuation rovision for Tax inance income ess from the sale of property, plant and equipment rofit from the sale of short term investments enclaimed balances and provisions written back rovision for doubtful debts	0.00	0.00	0.0000	0.0000
preciation, amortisation and impairment expense pairment of goodwill in (unwinding of prepayments arisen on discounting long term security deposits at fair ue) perest expenses realised gain on exchange fluctuation voision for Tax nance income sa from the sale of property, plant and equipment offit from the sale of short term investments claimed balances and provisions written back possion for doubtful debts	0.00	0.00	0.0000	0.0000
pairment of goodwill nt (unwinding of prepayments arisen on discounting long term security deposits at fair ue) erest expenses realised gain on exchange fluctuation ovision for Tax sance income ss from the sale of property, plant and equipment off from the sale of short term investments claimed balances and provisions written back ovision for doubtful debts	0.00	0.00	0.0000	0.0000
nt (unwinding of prepayments arisen on discounting long term security deposits at fair ue) serest expenses realised gain on exchange fluctuation ovision for Tax ance income sis from the sale of property, plant and equipment of fift from the sale of short term investments claimed balances and provisions written back ovision for doubtful debts	0.00	0.00	0.0000	
est expenses allised gain on exchange fluctuation sion for Tax nce income from the sale of property, plant and equipment t from the sale of short term investments aimed balances and provisions written back ision for doubtful debts	0.00	0.00	0.0000	
est expenses salised gain on exchange fluctuation sision for Tax nce income s from the sale of property, plant and equipment s from the sale of short term investments salimed balances and provisions written back vision for doubtful debts	0.00	0.00	0.0000	
alised gain on exchange fluctuation ion for Tax ce income from the sale of property, plant and equipment from the sale of short term investments imed balances and provisions written back ion for doubtful debts	0.00	0.00	0.0000	
sion for Tax nee income from the sale of property, plant and equipment from the sale of short term investments aimed balances and provisions written back sion for doubtful debts				
nce income from the sale of property, plant and equipment t from the sale of short term investments aimed balances and provisions written back ision for doubtful debts				0.0000
from the sale of property, plant and equipment from the sale of short term investments imed balances and provisions written back sion for doubtful debts			-0.0052	-0.0034
om the sale of short term investments ned balances and provisions written back on for doubtful debts				
ned balances and provisions written back on for doubtful debts				
lows from operations before changes in working capital	0.00	0.00		
ione from operations before unanges in norming supital	-14,036.91	-11,469.50	-0.07	-0.06
es in operating assets and liabilities				
rent liabilities, trade payables and other current liabilities	3,895.00	-3,895.00	0.02	-0.02
rm financial assets				
ceivables and unbilled revenue				
ayables	0.00	0.00	0.00	0.00
paid				
sh generated from operating activities	-10,141.91	-15,364.50	-0.05	-0.08
h flow from investing activities			0.00	0.00
iven to subsidiary	0.00	0.00	0.00	0.00
se of other intangible assets				
ds from sale of property, plant and equipment				
ceeds from the sale of short term investments h outflow on acquisition of subsidiary (refer note)				
outflow in mutual funds and others				
ent in restricted cash				
flow on disposal of subsidiary (refer note)				
ncome	1,107.66	671.71	0.01	0.00
d received	,			
sh generated from/ (used in) investing activities	1,107.66	671.71	0.01	0.00
sh flows from financing activities				
ds from issue of shares	0.00	0.00	0.00	0.00
nent of borrowings				
st paid on borrowings	0.00	0.00	0.00	0.00
nds paid				
er / Demerger and QIP expenses				
ash (used in)/ generated from financing activities	0.00	0.00	0.00	0.00
hange in cash and cash equivalents from continuing operations	-9,034.25	-14,692.79	-0.04	-0.07
nge difference on translation of foreign operations	0.00	0.00	-0.02	0.01
nge in cash and cash equivalents	-9,034.25	-14,692.79	-0.07	-0.06
d cash equivalents at the beginning of the year	42,261.49	56,954.28	0.22	0.28
nd cash equivalents acquired on merger	0.00	0.00		
of change in exchange rate on cash and cash equivalents included in disposal group				
	0.00 33,227.24	0.00 42,261.49	0.15	0.22
n and cash equivalents at the end of the year	33,221.24	42,201.49	0.15	0.22