

SAI PRIMUS LIFE BIOTECH PRIVATE LIMITED

CIN: U24304PY2017PTC008147

Balance Sheet as on 31.3.2024

Rupees in Lakhs

Particulars	Note	31 March 2024	31 March 2023
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share Capital	1	30.00	30.00
(b) Reserves and Surplus	2	334.74	13.43
Total		364.74	43.43
(2) Non-current liabilities			
(a) Long-term Borrowings	3	1,394.64	1,573.47
Total		1,394.64	1,573.47
(3) Current liabilities			
(a) Short-term Borrowings	4	442.11	274.49
(b) Trade Payables	5		
- Due to Micro and Small Enterprises			
- Due to Others		1,224.74	1,951.06
(c) Other Current Liabilities	6	77.33	62.85
(d) Short-term Provisions	7	84.47	23.70
Total		1,828.66	2,312.10
Total Equity and Liabilities		3,588.04	3,929.00
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible			
(i) Property, Plant and Equipment	8	1,488.21	1,507.86
(b) Deferred Tax Assets (net)	9	11.81	97.98
Total		1,500.02	1,605.84
(2) Current assets			
(a) Inventories	10	1,362.69	1,109.60
(b) Trade Receivables	11	515.02	868.84
(c) Cash and cash equivalents	12	-0.21	0.37
(d) Short-term Loans and Advances	13	210.22	344.34
Total		2,087.72	2,323.16
Total Assets		3,587.74	3,929.00

Notes on accounts and significant accounting

13A

As per our report of even date

for Pinnaka & Co

Firm Reg. No. 008813S

Chartered Accountants

(CA Ramesh Babu Pinnaka)

Proprietor

Membership No. 209481

UDIN:24209481BKAHKL4039

05/09/2024

For and on behalf of the Board of
SAI PRIMUS LIFE BIOTECH PRIVATE LIMITED

AJAYBABU NARAYANAM E SRINIVASAN

Director

DIN: 02929155

Managing Director

DIN: 03106171



SAI PRIMUS LIFE BIOTECH PRIVATE LIMITED

CIN: U24304PY2017PTC008147

Statement of profit and loss account for the year ended 31.3.2024

Rupees in Lakhs

Particulars	Note	31 March 2024	31 March 2023
Revenue from Operations	14	5638.06	4448.22
Other Income	15	15.07	1.90
Total Income		5653.12	4450.12
Expenses			
Cost of material Consumed	16	3516.21	2896.03
Change in inventories of work in progress and finished	17	-264.69	-4.23
Employee Benefit Expenses	18	1008.34	733.58
Finance costs	19	120.59	104.14
Depeciation and Amortizaion expenses	20	118.66	103.96
Other expenses	21	660.10	474.64
		5159.19	4308.13
Profit /(Loss) before Exceptional and Extraordinary		493.93	141.99
Exemptional Item			
Profit /(Loss) before Extraordinary item and Tax		493.93	141.99
Profit/(Loss) after Tax		493.93	141.99
Tax Expenses			
Current Tax		86.46	23.70
Deferred Tax		86.17	-15.19
Profit/(Loss) after Tax		321.31	133.47
Earning per Share (Face value per Share Rs. 10each)			
Basic(In Rs)		124.91	44.49
Diluted(in Rs)		124.91	44.49

Notes on accounts and significant accounting policies. 13A

As per our report of even date for Pinnaka & Co

Firm Reg. No. 008813S

Chartered Accountants

(CA Ramesh Babu Pinnaka)

Proprietor

Membership No. 209481

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05/09/2024

For and on behalf of the Board of

SAI PRIMUS LIFE BIOTECH PRIVATE LIMIT

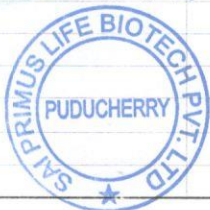
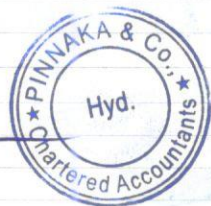
AJAYBABU NARAYANAME SRINIVASAN

Director

DIN: 02929155

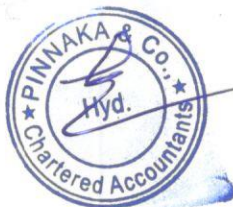
Managing Director

DIN: 03106171

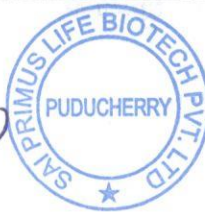


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SAI PRIMUS LIFE BIOTECH PRIVATE LIMITED		Authorised Share Capital		
CIN: U24304PY2017PTC008147		Equity Shares, Rs.10 per value, 2000000(Previous Year-2000000) Equity Shares		
Notes forming part of the Financial Statements				
1 Share Capital				
Particulars	31 March 2024	31 March 2023		
Authorised Share Capital				
Equity Shares, Rs.10 par value, 2000000(Previous Year-2000000) Equity Shares	200.00	200.00		
Issued,Subscribed and Fully Paid up Share Capital				
Equity Shares, Rs.10 par value 300000 (Previous Year-300000) Equity	30.00	30.00		
Total	30.00	30.00		
(i) Reconciliation of number of shares				
Particulars of Equity Shares	31-Mar-24		31-Mar-23	
	No of shares	(in Rs)	No of shares	(in Rs)
Opening Balance	300,000	3,000,000	300,000	3,000,000
Issued during the year	-	-	-	-
Deletion	-	-	-	-
Closing balance	300,000	3,000,000	300,000	3,000,000
(ii) Rights, preferences and restrictions attached to shares				
Equity Shares: The Company has one class of equity shares. Each shareholder is eligible for one vote per share held. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.				
(iii) Details of Shares held by shareholders holding more than 5% of the aggregate shares in the company				
Equity shares	31 March 2024		31 March 2023	
	No of Shares	in %	No of Shares	in %
E.Srinivasan	1,00,000	33.33%	100,000	33.33%
Ajaybabu Narayanam	50,000	16.67%	50,000	16.67%
Pasupunuri Swapna	50,000	16.67%	50,000	16.67%
Jonnalagada Sridevi	50,000	16.67%	50,000	16.67%
Srinivas Ramakrishna Gangashettywar	50,000	16.67%	50,000	16.67%
(iv) Shares held by Promoters at the end of the year 31 March 2024				
Name of Promoter	Class of Shares	No of Shares	% of total shares	% change during the year
E.Srinivasan	Equity	100,000	33.33%	NIL
Ajaybabu Narayanam	Equity	50,000	16.67%	NIL
Pasupunuri Swapna	Equity	50,000	16.67%	NIL
Jonnalagada Sridevi	Equity	50,000	16.67%	NIL
Srinivas Ramakrishna Gangashettywar	Equity	50,000	16.67%	NIL



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Shares held by Promoters at the end of the year 31 March 2023				
Name of Promoter	Class of Shares	No of Shares	% of total shares	% change during the year
E.Srinivasan	Equity	100,000	33.33%	NIL
Ajaybabu Narayanam	Equity	50,000	16.67%	NIL
Pasupunuri Swapna	Equity	50,000	16.67%	NIL
Jonnalagada Sridevi	Equity	50,000	16.67%	NIL
Srinivas Ramakrishna Gangashettywar	Equity	50,000	16.67%	NIL
2 Reserves and Surplus				(in Rs.)
Particulars		31 March 2024	31 March 2023	
Statement of Profit and loss				
Balance at the beginning of the year		13.43	-120.04	
Add: Profit/(loss) during the year		321.31	133.47	
Balance at the end of the year				
Balance at the end of the year		334.74	13.43	
3 Long term borrowings				(In Rs)
Particulars		31 March 2024	31 March 2023	
Secured Term Loans from banks		682.47	861.30	
Unsecured Loans and advances from related parties		712.17	712.17	
Total		1,394.64	1,573.47	
Particulars of Long term Borrowings				
Name of Lender/Type of Loan	Nature of Security	Rate of interest	Monthly Installments	No of Installment
HDFC Bank Limited	Car PY01-CZ1213	7.25%	0.88	36
Indian Bank Covid Loan	It is secured by first charge over all	7.50%	6.86	36
Indian Bank Covid Loan Extension	Hypothecation of	8.90%	3.32	36
Indian Bank Term Loan	It is secured by first charge over all	11.90%	10.38	120
4 Short term borrowings				(In Rs)
Particulars		31 March 2024	31 March 2023	
Secured Loans repayable on demand from banks		442.11	274.49	
Total		442.11	274.49	
Particulars of Short term Borrowings				
Name of Lender/Type of Loan	Rate of Interest	Nature of Security		
Indian Bank-CC	9.60%	It is secured by first charge and movable		
5 Trade payables				(In Rs)
Particulars		31 March 2024	31 March 2023	
Due to Micro and Small Enterprises		-	-	
Due to Others				
-Other Payables				
-Supply of goods		1,224.74	1,951.06	
-Supply of services				
-Others				
Total		1,224.74	1,951.06	



Ajaybabu

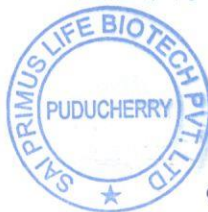
5.1 Trade Payable ageing schedule as at 31 March 2024					(In Rs)
Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME					
Others	1,185.94	38.80			1,224.74
Disputed dues - MSME					
Disputed dues-Others					
Sub total					1,224.74
Total					1,224.74

Rs in Lakhs

5.2 Trade Payable ageing schedule as at 31 March 2023					
Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME					
Others	1,951.06				1,951.06
Disputed dues - MSME					
Disputed dues-Others					
Sub total					1,951.06
Total					1,951.06

6 Other current liabilities		
Particulars	31 March 2024	31 March 2023
Other payables	60.02	46.70
EPF payable	2.59	1.43
ESI payable	0.52	0.39
Gst payable		0.00
TDS Payable	14.20	14.34
Total	77.33	62.85

7 Short term provisions		
Particulars	31 March 2024	31 March 2023
Other		
Provision for Income tax	84	24
Total	84	24



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SAI PRIMUS LIFE BIOTECH PRIVATE LIMITED

CIN: U24304PY2017PTC008147

Notes forming part of the Financial Statements

Rupees in Lakhs

9 Deferred tax assets net

Particulars	31 March 2024	31 March 2023
Op Balance	97.98	82.79
Current year balance	-86.17	15.19
Net Deferred Tax Asset (A) - (B)	11.81	97.98

9.1 Significant Components of Deferred Tax

Particulars	31 March 2024	31 March 2023
Deferred tax Asset		
Difference between book depreciation and tax depreciation	11.81	97.98
Gross Deferred Tax Asset (A)	11.81	97.98
Deferred Tax Liability		
Gross Deferred Tax Liability (B)		
Net Deferred Tax Asset (A) - (B)	97.98	97.98

(in Rs.)

10 Inventories

Particulars	31 March 2024	31 March 2023
Raw materials	528.05	905.65
Work-in-progress	12.58	6.41
Finished goods	280.66	22.13
Packing Material	541.31	175.41
Total	1,362.69	1,109.60

11 Trade receivables

Particulars	31 March 2024	31 March 2023
Unsecured considered good	515.02	868.84
Total	515.02	868.84

11.1 Trade Receivables ageing schedule as at 31 March 2024

Particulars	Outstanding for following periods from due date of					Total
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade receivables- considered good	504.95	8.00			2.07	515.02
Undisputed Trade Receivables- considered doubtful						
Disputed Trade Receivables considered good						
Disputed Trade Receivables considered doubtful						
Sub total						515.02
Total						515.02



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Refer in ledger's

11.2 Trade Receivables ageing schedule as at 31 March 2023						
Particulars	Outstanding for following periods from due date of					Total
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade receivables- considered good	868.84	0.00			0.00	868.84
Undisputed Trade Receivables- considered doubtful						
Disputed Trade Receivables considered good						
Disputed Trade Receivables considered doubtful						
Sub total						868.84
Total						868.84



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SAI PRIMUS LIFE BIOTECH PRIVATE LIMITED
CIN: U24304PY2017PTC008147
Notes forming part of the Financial Statements

12 Cash and cash equivalents

Rupees in lakhs

Particulars	31 March 2024	31 March 2023
Cash on hand	0.11	0.19
Balances with banks in current accounts		
-Indian Bank CC A/c CA6517611885	0.18	0.18
Total	0.29	0.37

13 Short term loans and advances

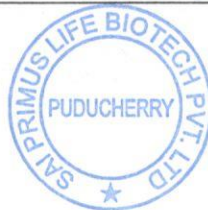
(In Rs)

Particulars	31 March 2024	31 March 2023
Other loans and advances (Unsecured, considered good)		
-Advances		
-Bank deposit	15.00	15.00
-GST	103.83	262.36
-Other deposit	25.82	25.43
-Refund Due	0.05	0.05
-Rent Advance	19.00	16.76
-Salary Advance	6.87	8.66
-TCS Receivable	0.46	0.41
-TDS Receivable	15.45	15.68
- advance tax	18.00	-
-Tour advance	5.75	-
	-	-
Total	210.22	344.34

14 Revenue from operations

(In Rs)

Particulars	31 March 2024	31 March 2023
Sale of products	5,611.12	4,448.22
Export Sales	26.94	0.00
Total	5,638.06	4,448.22



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M/s. SAI PRIMUS LIFEBIOTECH PRIVATE LIMITED

CIN: U24304PY2017PTC008147

Notes forming part of the Financial Statements												
8: Property, Plant and Equipment												
Name of Assets	Gross Block						Depreciation and Amonization				Net Block	Net Block
	As on 01-Apr-23	Addition	Deductio n	As on 31-Mar-24	As on 01-Apr-23	for the year	Deduction	As on 31-Mar-24	As on 31-Mar-24	As on 31-Mar-24	As on 31-Mar-23	
(i) Property, Plant and Equipment												
Land	88.45	0.00	0.00	88.45	0.00	0.00	0.00	0.00	88.45	88.45	88.45	
Building	401.92	0.00	0.00	401.92	44.46	13.71	0.00	58.17	388.21	388.21	357.46	
Furniture & Fixtures	13.91	7.55	0.00	21.46	4.26	1.92	0.00	6.18	19.54	19.54	9.64	
Office equipment	20.43	4.41	0.00	24.84	10.07	5.46	0.00	15.53	19.38	19.38	10.36	
Plant & Machinery	1,271.49	81.50	0.00	1,353.00	264.14	92.38	0.00	356.53	1,260.61	1,260.61	1,007.35	
Vehicles	42.23	5.43	0.00	47.65	7.63	5.08	0.00	12.70	42.58	42.58	34.60	
Total	1,838.43	98.90	0.00	1,937.33	330.57	118.55	0.00	449.12	1,488.21	1,488.21	1,507.86	
Previous Year	1,787.48	50.96	0.00	1,838.43	226.61	103.96	0.00	330.57	1,507.86	1,507.86	1,560.87	

Rupes in Lakhs



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M/s. SAI PRIMUS LIFE BIOTECH PRIVATE LIMITED

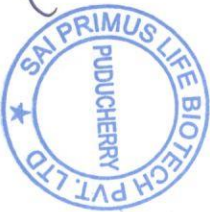
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Repairs in Laksh

18 (i): Depreciation allowable under the Act									
Block of Assets	Rate	W.D.V as on 01.04.23	Additions Up to 3.10.23	Additions after 4.10.23	Deletion	Total	Other Adjustments, if any	Depreciation	W.D.V as on 31.03.2024
2. Buildings-office, factory	10%	272.33	0.00	0.00	0.00	272.33	0.00	27.23	245.10
4. Furnitures/ fittings-	10%	8.43	2.01	5.54	0.00	15.99	0.00	1.32	14.66
5. Plant/ Machinery -not covered in other blocks & Cars	15%	741.13	61.11	25.81	0.00	828.06	0.00	122.27	705.79
7. Plant/ Machinery- computer, energy saving devices	40%	5.61	2.21	2.21	0.00	10.02	0.00	3.57	6.45
Total		1,027.50	65.33	33.56	0.00	1,126.40	0.00	154.39	972.00



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SAI PRIMUS LIFE BIOTECH PRIVATE LIMITED
CIN: U24304PY2017PTC008147
Notes forming part of the Financial Statements

15 Other Income

Rupees in lakhs (In Rs)

Particulars	31 March 2024	31 March 2023
Interest Income		
Others	0.06	-
Bad debts recovery	7.21	-
Cylinder Charges	1.40	-
-Discount received	3.06	1.44
-EB Deposit Interest Received	0.72	0.46
-Exchange Fluctuation	-	-
-Incentive From Msme Deposit	-	-
House rental Income - GHPL	1.80	-
-Rounding off	-	0.01
-Write off	0.82	-
Total	15.07	1.90

16 Cost of Material Consumed

(In Rs)

Particulars	31 March 2024	31 March 2023
Raw Material Consumed		
Opening stock	905.65	493.77
Purchases	2,407.16	2,945.03
Freight charges	38.74	33.60
Less: Closing stock	528.05	905.65
Total	2,823.49	2,566.74
Packing Material Consumed		
Opening stock	175.41	127.61
Purchases	990.58	304.80
Less: Closing stock	541.31	175.41
Total	624.69	257.00
Stores & Spares consumed		
Opening stock		
Purchases	68.03	72.29
Less: Closing stock		
Total	3,516.21	2,896.03

17 Change in Inventories of work in progress and finished goods

(In Rs)

Particulars	31 March 2024	31 March 2023
Opening Inventories		
Finished Goods	22.13	20.39
Work-in-progress	6.41	3.93
Less: Closing Inventories		
Finished Goods	280.66	22.13
Work-in-progress	12.58	6.41
Total	-264.69	-4.23



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SAI PRIMUS LIFE BIOTECH PRIVATE LIMITED

CIN: U24304PY2017PTC008147

Notes forming part of the Financial Statements

18 Employee benefit expenses

Rupees in Lakhs (In Rs)

Particulars	31 March 2024	31 March 2023
Salaries and wages	953.61	682.60
Contribution to provident and other funds	18.33	11.85
Staff welfare expenses	36.39	39.13
Total	1,008.34	733.58

19 Finance costs

(In Rs)

Particulars	31 March 2024	31 March 2023
Interest expense	120.59	104.14
Total	120.59	104.14

20 Depreciation and amortization expenses

(In Rs)

Particulars	31 March 2024	31 March 2023
Depreciation	118.55	103.96
Total	118.55	103.96

21 Other expenses

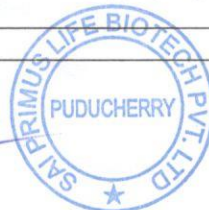
(In Rs)

Particulars	31 March 2024	31 March 2023
Insurance	6.22	5.24
Power and fuel	153.19	132.07
Rent	33.24	31.50
Repairs to buildings	30.22	10.81
Repairs to machinery	38.79	23.31
Repairs others	47.41	33.51
Rates and taxes	46.24	9.43
Legal and Professional Charges	46.10	0.00
Travelling and Conveyance	76.49	0.00
Transportation Expenses	88.61	0.00
Commission Charges	19.82	0.00
Hotel Boarding and Lodging Expenses	9.80	0.00
Printing and Stationery	25.71	0.00
Donation	1.00	0.00
GST penalties	1.03	0.00
TDS late fees	0.31	0.00
Other Expenses	0.00	0.00
-Others	34.93	228.77
Auditor's fee	0.00	0.00
as Statutory Auditors	0.75	0.00
as Tax Auditors	0.25	0.00
Total	660.10	474.64

22 Tax Expenses

(In Rs)

Particulars	31 March 2024	31 March 2023
Current Tax	86.46	23.70
Deferred Tax	-97.98	-15.19
Total	-11.52	8.51



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