INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF
Dr.N.R.K BIO-TECH PRIVATE LIMITED

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of **Dr.N.R.K BIO-TECH PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at 31st March, 2021, the Statement of Profit and Loss and statement of Cash Flow Statement for the year then ended, and notes to financial statements, including a summary of the significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2021, and its profit/loss and its cash flows for the year ended on that date.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibility of Management for Standalone Financial statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

JEETENDRA KULKARNI CHARTERED ACCOUNTANT M.No. 202540 HYDERABAD

In preparing the financial statements, management is responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the audit of financial statements

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

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

• Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

• Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

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

• Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

JEETENDRA KULKARNI
CHARTERED ACCOUNTANT
M.No. 202540
HYDERABAD

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

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

2. As required by section 143 (3) of the Act, we report that:

   We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.

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

   b. The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account

   c. In our opinion, the aforesaid (Standalone) financial statements comply with the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

   d. On the basis of written representations received from the directors as on March 31, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2021 from being appointed as a director in terms of Section 164 (2) of the Act.

   e. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in **"Annexure B"**.

JEETENDRA KULKARNI ★ CHARTERED ACCOUNTANT M.No. 202540 ★ HYDERABAD

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

- The Company does not have any pending litigations as on 31.03.2021.
- The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- The Provisions of Sec 197 read with Sch V of the Companies Act 2013 are not applicable, as the company is not a public company.

JEETENDRA KULKARNI
CHARTERED ACCOUNTANT
M.No. 202540
HYDERABAD

JEETENDRA KULKARNI
Chartered Accountant
Membership No: 202540

Place: Hyderabad
Date: 01/11/2021

UDIN: 21202540AAAAEQ1221

Annexure A to the Auditor`s Report:

Statement on the matters specified in paragraphs 3 and 4 of the Companies (Auditor's Report) Order, 2016 ("the Order"), we report as under;

(i) (a) The company is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets;

b) The fixed assets have been physically verified by the management at reasonable intervals; Discrepancies noticed on such verification were not material and have been properly dealt with in the books of account.

c) The Title deeds of Immovable Properties are held in the name of the company.

(ii) The physical verification of inventory has been conducted at reasonable intervals by the management and the discrepancies noticed on physical verification were not material and have been properly dealt with in the books of account.

(iii) The company had not granted loans, unsecured to company in the register maintained under section 189 of the Companies Act.

(iv) The Company has not granted loans and advances, guarantees and securities to its directors and other entities in which directors are interested

(v) The company has not accepted the deposits from the public.

(vi) The Company does not fall under the requirement of maintenance of cost records under section 148(1) of the Companies Act.

(vii) (a) The company is regular in depositing undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales-tax, wealth tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues with the appropriate authorities .

(b) There are no dues of income tax or sales tax or wealth tax or service tax or duty of customs or duty of excise or value added tax or cess on account of dispute.

(viii) The Company has not defaulted in repayment of loans or borrowings to a financial institution, bank, Government or dues to Debenture Holders.

(ix) The term loans were applied for the purpose for which they were obtained.

(x) According to the information and explanation given to us ,no material fraud on or by the company has been noticed or reported during the course of our audit.

JEETENDRA KULKARNI CHARTERED ACCOUNTANT M.No. 202540 HYDERABAD

(xi) No Managerial Remuneration has been paid by the Company during the year under audit.

(xii) The Company is not a Nidhi Company. Hence we do not have any comment in this regard.

(xiii) All transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 and details have been disclosed in the Financial Statements.

(xiv) The Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review.

(xv) The company has not entered into any non-cash transactions with directors or persons connected with him.

(xvi) The Company is not required to be registered u/s 45-IA of the Reserve Bank of India Act, 1934

JEETENDRA KULKARNI CHARTERED ACCOUNTANT M.No. 202540 HYDERABAD

Place: HYDERABAD
Date: 01/11/2021

JEETENDRA KULKARNI
Chartered Accountant
Membership number: 202540

UDIN: 21202540AAAAEQ1221

"Annexure B" to the Independent Auditor's Report of even date on the Standalone Financial Statements of Dr.N.R.K BIO-TECH PRIVATE LIMITED

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of

Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of Dr.N.R.K BIO-TECH PRIVATE LIMITED ("the Company") as of March 31, 2021 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance

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

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

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

JEETENDRA KU... CHARTERED ACCOUNTANT M.No. 202540 ★ HYDERABAD

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2021, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

JEETENDRA KULKARNI
Chartered Accountant
Membership number: 202540

Place: Hyderabad
Date: 01/11/2021

UDIN: 21202540AAAAEQ1221

Dr. N.R.K Bio Tech Private Limited
H.No.8-2-268/1/A/1/B&C, 2nd Floor, Tulasi Homes Aurora Colony, Road No.3, Banjara Hills, Hyderabad.

Balance Sheet as at 31st March, 2021

Particulars	Note No.	31st March, 2021 (Amount in `)	31st March, 2020 (Amount in `)
I. **EQUITY AND LIABILITIES**			
1 **Shareholders' funds**			
(a) Share capital	1	1,92,88,000	1,92,88,000
(b) Reserves and surplus	2	-1,83,11,372	-1,34,97,228
(c) Money received against share warrants		-	-
2 **Share application money pending allotment**		-	-
3 **Non-current liabilities**			-
(a) Long-term borrowings	3	94,17,450	1,18,60,808
(b) Deferred tax liabilities (Net)		-	-
(c) Other Long term liabilities	4	-	-
(d) Long-term provisions	5	-	-
4 **Current liabilities**			
(a) Short-term borrowings	6	3,68,66,954	1,97,34,320
(b) Trade payables	7	-	2,22,928
(c) Other current liabilities	8	34,73,998	1,57,20,120
(d) Short-term provisions	9	-	-
TOTAL		5,07,35,029	5,33,28,948
II. **ASSETS**			
1 **Non-current assets**			
(a) Fixed assets			
(i) Tangible assets	10	2,18,03,390	2,24,29,119
(ii) Intangible assets		-	-
(iii) Capital work-in-progress		2,76,21,850	2,76,21,850
(iv) Intangible assets under development		-	-
(b) Non-current investments	11	-	-
(c) Deferred tax assets (net)		25,546	7,89,226
(d) Long-term loans and advances	12	-	-
(e) Other non-current assets	13	8,50,000	8,50,000
2 **Current assets**			
(a) Current investments	14	-	-
(b) Inventories	15	-	-
(c) Trade receivables	16	-	11,09,500
(d) Cash and cash equivalents	17	4,34,244	95,421
(e) Short-term loans and advances	18	-	4,33,832
(f) Other current assets	19	-	
TOTAL		5,07,35,029	5,33,28,948

As per our report attached

JEETENDRA KULKARNI
Chartered Accountant
M.No.202540
Place:Hyderabad
Date:01.11.2021

JEETENDRA KULKARNI CHARTERED ACCOUNTANT M.No. 202540 HYDERABAD

For: Dr. N.R.K Bio Tech Private Limited

Director

Govardhan Rao

Director

Dr NRK Biotech Private Limited HYDERABAD

Dr. N.R.K Bio Tech Private Limited

H.No.8-2-268/1/A/1/B&C, 2nd Floor, Tulasi Homes Aurora Colony, Road No.3, Banjara Hills, Hyderabad.

Profit and loss statement for the year ended 31st March, 2021

	Particulars	Refer Note No.	31st March, 2021 (Amount in `)	31st March, 2020 (Amount in `)
I.	Revenue from operations	21	-	-
II.	Other income	22	-	900.00
III.	**Total Revenue (I + II)**		-	900.00
IV.	**Expenses:**			
	Cost of Materials Consumed			
	Purchases of Stock in Trade			-
	Changes in inventories of finished goods, work in progress and Stock-in- trade	23	-	-
	Other Operating Expenses	24	-	-
	Administrative Expenses			
	Employee benefits expense	25	-	5,00,000.00
	Other Administrative Expenses	26	9,73,113.72	11,800.00
	Finance Cost	27	24,51,621.22	78,33,737.30
	Depreciation and amortization expenses		6,25,728.71	6,91,413.00
	Total expenses		40,50,463.65	90,36,950.30
V.	**Profit before exceptional and extraordinary items and tax (III-IV)**		-40,50,463.65	-90,36,050.30
VI.	Exceptional items		-	-
VII.	**Profit before extraordinary items and tax (V - VI)**		-40,50,463.65	-90,36,050.30
VIII.	Extraordinary Items		-	-
IX.	**Profit before tax (VII- VIII)**		-40,50,463.65	-90,36,050.30
X	Tax expense:			-
	(1) Current tax		-	-
	(2) Deferred tax		7,63,680.00	
XI	**Profit (Loss) for the period from continuing operations (VII-VIII)**		-48,14,143.65	-90,36,050.30
XII	Profit/(loss) from discontinuing operations		-	-
XIII	Tax expense of discontinuing operations		-	-
XIV	**Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)**		-	-
XV	**Profit (Loss) for the period (XI + XIV)**		-48,14,143.65	-90,36,050.30
XVI	Earnings per equity share:			
	(1) Basic		-19.26	-36.14
	(2) Diluted		-19.26	-36.14

As per our report attached

JEETENDRA KULKARNI CHARTERED ACCOUNTANT M.No. 202540 HYDERABAD

JEETENDRA KULKARNI
Chartered Accountant
M.No.202540
Place:Hyderabad
Date:01.11.2021

For: Dr. N.R.K Bio Tech Private Limited

Dr NRK Biotech Private Limited HYDERABAD

Director

Director

Dr. N.R.K Bio Tech Private Limited

Statement of cash flow -Indirect Method

Particulars	31st March, 2021		31st march 2020	
A. Cash flow from operating activices :				
Net Profit Before Tax and Extrodinary Items		-48,14,144		-90,36,050
Add:				
Depriciation	6,25,729		6,91,413	
Loss on sale of fixed Assets	-			
Deferred Tax	7,63,680.00			
Miscellaneous Exp Written off(including Director Remmuneration)	-			
Interest	-			
Unrealised Loss/(Gain) in Foreign Exchange	-	13,89,409		6,91,413
		-34,24,735		-83,44,637
Less:				
terest Received & other income	-		900	
Profit on sale of Investments	-			
Profit on sale of Assets	-	-		900
Operatiing Profit Before Working Capital changes	-	-34,24,735		-83,45,537
Working capital changes:				
Increase /(decrease) in other Current Liabilities	-1,22,46,122		81,07,391	-
Increase /(decrease) in Short Term Borrowing	1,71,32,633		-5,22,589	-
Increase /(decrease) in Trade Payables	-2,22,928.00		-	-
Increase/(decrease) in Long Term Borrowings	-24,43,358.00		-34,51,469.00	-
Increase /(decrease) in Short Term PROVISIONS	-		-	-
Decrease /(Increase) in other Current Assets			-	-
Decrease /(Increase) in other Non Current Assets	-		-	-
Decrease /(Increase) in capital work in progress	0		17,00,000	-
Decrease /(Increase) in Short term Loans and Advances	4,33,832		-3,900	-
Decrease /(Increase) in Debtors	11,09,500			-
		37,63,558		58,29,433
Cash used/ Generated for Operating Activities:		3,38,823		-25,16,104
nterest Paid	-			
ax paid	-	-		-
Cash used/ Generated for Operating Activities		3,38,823		-25,16,104
B.Cash flow from Investing Activity:				
(Purchase)/Sale of Fixed assets	-			-
Purchase of Investments including Investment in Subsidaries	-			
Interest Received	-		900	
Sale of Investments	-			
Dividend Received	-	-		900
Cash used/ Generated for InvestingActivities		-		900

JEETENDRA KULKARNI
CHARTERED ACCOUNTANT
M.No. 202540
HYDERABAD

Nagaraju

Dr NRK Biotech Private Limited
HYDERABAD

Govardhan

C. Cash flow from financing Activities:				
Proceeds from share Capital & Premium	-			
Repayment / Proceeds of Long term Secured Liabilites	-			
Repayment / Proceeds of Short term Loans	-			
Repayment / Proceeds of other unsecured Loans	-			
Payment of Dividend	-			
Corporate Tax on Dividend	-	-		
Cash used / Genareted in Financing Activity		-		
Net Increase /Decrease in Cash and cash Equivalents		3,38,823		-25,15,204
Cash and Cash Equivalents Opening balances		95,421		26,10,626
Cash and Cash Equivalents Closing balances		**4,34,244**		**95,421**
Cash and Cash Equivalents Year end				
Cash in Hand	4,09,271			74,271
Cash at Bank				
Current Accounts	24,973			21,150
Fixed Deposits	-			
		4,34,244		**95,421**

As per our report attached

JEETENDRA KULKARNI CHARTERED ACCOUNTANT M.No. 202540 HYDERABAD

JEETENDRA KULKARNI
Chartered Accountant
M.No.202540
Place:Hyderabad
Date:01.11.2021

For: Dr. N.R.K Bio Tech Private Limited

Director

Dr NRK Biotech Private Limited HYDERABAD

Govardhan Reddy

Director

Notes forming part of the financial statements

Note 1 Share capital @

Particulars			As at 31 March, 2021		As at 31 March, 2020	
			Number of shares	Amount	Number of shares	Amount
(a) Authorised						
Equity shares of Rs.10/- each with voting rights			5,00,000.00	50,00,000.00	5,00,000.00	50,00,000.00
preference shres of Rs.10/- each			2000000	2,00,00,000.00	2000000	20000000
(b) Issued #						
1) Equity shares of Rs.10/- each with voting rights			2,50,000.00	25,00,000.00	2,50,000.00	25,00,000.00
2)preference shres of Rs.10/- each			1678800	1,67,88,000.00	1678800	16788000
(c) Subscribed and fully paid up			19,28,800.00	1,92,88,000.00	19,28,800.00	1,92,88,000.00
			-	-	-	-

Notes:
Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:

Particulars	Opening Balance	Fresh issue	Bonus	ESOP	Conversion	Buy back	Other changes (give	Closing Balance
Equity shares with voting rights								
Year ended 31 March, 2021								
- Number ofequity shares	2,50,000.00		-	-	-	-	-	2,50,000.00
- Number of preference shares	16,78,800.00							16,78,800.00
- Amount (`)	**19,28,800.00**		-	-	-	-	-	**19,28,800.00**
		-	-	-	-	-	-	
Year ended 31 March, 2020		-	-	-	-	-	-	
- Number ofequity shares	2,50,000.00		-	-	-	-	-	2,50,000.00
- Number of preference shares	16,78,800.00							16,78,800.00
- Amount (`)	**19,28,800.00**		-	-	-	-	-	**19,28,800.00**

Notes forming part of the financial statements

Details of shares held by each shareholder holding more than 5% shares:

Class of shares / Name of shareholder	As at 31 March, 2021		As at 31 March, 2020	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares with voting rights				
Naga Goverdhan Kumar J	125000	50%	125000.00	50%
V. Ramesh Kumar Raju	125000	50%	125000	50%
TOTAL	**250000**		**250000.00**	
Preference share holder				
Naga Goverdhan Kumar J	125000	7%	125000	7%
V. Ramesh Kumar Raju	125000	7%	125000	7%
Dorjee Tsering	476000	28%	476000	28%
Yeshi Dema Thongdok	450000	27%	450000	27%
Kezang Dorjee Thongdok	502800	30%	502800	30%
TOTAL	**1678800**		**1678800**	

JEETENDRA KULKARNI ★ HYDERABAD ★ CHARTERED ACCOUNTANT M.No. 202540

Dr NRK Biotech Private Limited ★ HYDERABAD

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NOTE 2: RESRVES AND SURPLUS :

PARTICULARS	As at 31 March 2021	As at 31 March 2020
a. Capital Reserves		
Opening Balance	-	-
(+) Current Year Transfer	-	-
(-) Written Back in Current Year	-	-
Closing Balance	-	-
b. Capital Redemption Reserve		
Opening Balance	-	-
(+) Current Year Transfer	-	-
(-) Written Back in Current Year	-	-
Closing Balance	-	-
c. Securities Premium Account		
Opening Balance	80,50,000	80,50,000
Add : Securities premium credited on Share issue	-	-
Less : Premium Utilised for various reasons	-	-
Premium on Redemption of Debentures	-	-
For Issuing Bonus Shares	-	-
Closing Balance	80,50,000	80,50,000
d. Debenture Redemption Reserve		
Opening Balance	-	-
(+) Current Year Transfer	-	-
(-) Written Back in Current Year	-	-
Closing Balance	-	-
e. Revaluation Reserve		
Opening Balance	-	-
(+) Current Year Transfer	-	-
(-) Written Back in Current Year	-	-
Closing Balance	-	-
f. Share Options Outstanding Account		
Opening Balance	-	-
(+) Current Year Transfer	-	-
(-) Written Back in Current Year	-	-
Closing Balance	-	-
g. Other Reserves (Specifiy the nature and		
Opening Balance-Capital Subsidy	-	-
(+) Current Year Transfer	-	-
(-) Written Back in Current Year	-	-
Closing Balance	-	-
h. Surplus		
Opening balance	(2,15,47,228.14)	(1,25,11,177.84)
(+) Net Profit/(Net Loss) For the current year	(48,14,143.65)	(90,36,050.30)
(+) Transfer from Reserves	-	-
(-) Proposed Dividends	-	-
(-) Interim Dividends	-	-
(-) Transfer to Reserves	-	-
Closing Balance	**(2,63,61,371.79)**	**(2,15,47,228.14)**
TOTAL	(1,83,11,372)	(1,34,97,228)

JEETENDRA KULKARNI ★ HYDERABAD ★ CHARTERED ACCOUNTANT M.No. 202540

Dr NRK Biotech Private Limited ★ HYDERABAD

Note 3 : LONG TERM BORROWINGS

	Long Term Borrowings	As at 31 March 2021	As at 31 March 2020
A	**Secured**		
	(a) Bonds/debentures	-	-
	(b) Term loans		
	from banks	94,17,450.00	1,18,60,808.00
	from other parties		-
	(c) Deferred payment liabilities	-	-
	(d) Deposits	-	-
	(e) Loans and advances from related parties	-	-
	(f) Long term maturities of finance lease obligations	-	-
	(g) Other loans and advances (specify nature)	-	-
		94,17,450.00	1,18,60,808.00
	In case of continuing default as on the balance sheet date in repayment of loans and interest with respect to (b) (e) & (g)		
	1. Period of default	-	-
	2. Amount	-	-
B	**Unsecured :**		
	(a) Bonds/debentures	-	-
	(b) Term loans		
	From Directors	-	-
	from other parties	-	-
	(c) Deferred payment liabilities	-	-
	(d) Deposits	-	-
	(e) Loans and advances from related parties		-
	(f) Long term maturities of finance lease obligations	-	-
	(g) Other loans and advances	-	-
		-	-
	date in repayment of loans and interest with respect to (b) (e) & (g)		
	1. Period of default	-	-
	2. Amount	-	-
	Total	94,17,450.00	1,18,60,808.00

JEETENDRA KULKARNI ★ HYDERABAD ★ CHARTERED ACCOUNTANT M.No. 202540

Nagaraju

Dr NRK Biotech Private Limited ★ HYDERABAD

Govardhan Rao

Note -4: OTHER LONG TERM LIABILITIES

Other Long Term Liabilities	As at 31 March 2021	As at 31 March 2020
(a) Trade Payables		
(b) Others	-	-
Total	-	-

Note-5: OTHER LONG TERM PROVISIONS

Long Term Provisions	As at 31 March 2021	As at 31 March 2020
(a) Provision for employee benefits	-	-
Superannuation (unfunded)	-	-
Gratuity (unfunded)	-	-
Leave Encashment (unfunded)	-	-
ESOP / ESOS	-	-
(b) Others	-	-
Total	-	-

JEETENDRA KULKARNI CHARTERED ACCOUNTANT M.No. 202540 HYDERABAD

Dr NRK Biotech Private Limited HYDERABAD

Note -6: SHORT TERM BORROWINGS

Short Term Borrowings	As at 31 March 2021	As at 31 March 2020
Secured		
(a) Loans repayable on demand	-	-
From Banks	2,00,41,953.52	1,97,34,320.10
From Other parties		
(b) Loans and advances from related parties	-	-
(c) Deposits	-	-
(d) Other loans and advances	-	-
	2,00,41,953.52	1,97,34,320.10
In case of continuing default as on the balance sheet date in repayment of loans and interest with respect to (a) (b) & (d)		
1. Period of default	-	-
2. Amount	-	-
Unsecured		
(a) Loans repayable on demand		-
(b) Loans and advances from related parties	1,68,25,000.00	-
(c) Deposits	-	-
(d) Other loans and advances	-	-
	1,68,25,000.00	-
In case of continuing default as on the balance sheet date in repayment of loans and interest with respect to (a) (b) & (d)		
1. Period of default	-	-
2. Amount	-	-
Total	**3,68,66,953.52**	**1,97,34,320.10**

Note -7: TRADE PAYABLES

Trade Payables	As at 31 March 2021	As at 31 March 2020
(a) Acceptances	-	-
(b) Other Than acceptances	-	2,22,928.00
	-	-
	-	**2,22,928.00**

JEETENDRA KULKARNI ★ HYDERABAD ★ CHARTERED ACCOUNTANT M.No. 202540

Dr NRK Biotech Private Limited ★ HYDERABAD

Govardhan Kee

NOTE 8: OTHER CURRENT LIABILITIES

Other Current Liabilities	As at 31 March 2021	As at 31 March 2020
	`	`
(a) Current maturities of long-term debt	-	-
(b) Current maturities of finance lease obligations	-	-
(c) Interest accrued but not due on borrowings	-	-
(d) Interest accrued and due on borrowings	-	-
(e) Income received in advance	-	-
(f) Unpaid dividends	-	-
(g) Application money received for allotment of securities and due for refund	-	-
interest accrued on (g) above	-	-
Number of shares proposed to be issued:	-	-
Amount of premium (if any):	-	-
Terms and conditions of shares proposed to be issued:	-	-
Date by which shares shall be alloted:	-	-
The period overdue from the last date of allotment is ; reason being	-	-
(h) Unpaid matured deposits and interest accrued thereon	-	-
(i) Unpaid matured debentures and interest accrued	-	-
(j) Other payables :	-	-
TDS Payable	-	10,349.00
Others	34,73,997.72	1,56,86,171.00
AUDIT FEE PAYABLE	-	23,600.00
Total	**34,73,997.72**	**1,57,20,120.00**

NOTE 9 : SHORT TERM PROVISIONS

Short Term Provisions	As at 31 March 2021	As at 31 March 2020
	`	`
(a) Provision for employee benefits		
Salary & Reimbursements	-	-
Contribution to PF	-	-
Gratuity (Funded)	-	-
Leave Encashment (funded)	-	-
Superannuation (funded)	-	-
ESOP /ESOS		-
(b) Others -		-
Total	-	-

JEETENDRA KULKARNI ★ HYDERABAD ★ CHARTERED ACCOUNTANT M.No. 202540

Dr NRK Biotech Private Limited ★ HYDERABAD

Note 11: NON-CURRENT INVESTMENTS

	As at 31 March 2021		As at 31 March 2020	
	`	`	`	`
a. Invsetment Property	-	-	-	-
b. Investments in Equity Instruments	-		-	
c. Investments in preference shares	-	-	-	-
d. Investments in Government or trust securities	-	-	-	-
e. Investments in debentures or bonds	-	-	-	-
f. Investments in Mutual Funds	-	-	-	-
g. Investments in Partnership Firms	-	-	-	-
h. Other non-current Investments- Share Application Money	-	-	-	-
		-		-

Note 12: LONG TERM LOANS AND ADVANCES

Long Term Loans and Advances	As at 31 March 2021		As at 31 March 2020	
	`	`	`	`
a. Capital Advances				
Secured, considered good	-		-	
Unsecured, considered good	-		-	
Doubtful	-		-	
Less: Provision for doubtful advances	-	-	-	-
		-		-
b. Security Deposits				
Secured, considered good	-		-	
Unsecured, considered good	-		-	
Doubtful	-		-	
Less: Provision for doubtful deposits	-	-	-	-
		-		-
c. Loans and advances to related parties				
Secured, considered good	-		-	
Unsecured, considered good	-		-	
Doubtful	-		-	
Less: Provision for doubtful loans and advances	-	-	-	-
		-		-
d. Other loans and advances (specify nature)				
Secured, considered good	-		-	
Unsecured, considered good	-		-	
Doubtful	-		-	
Less: Provision for-------	-	-	-	-
		-		-
		-		-

JEETENDRA KULKARNI ★ HYDERABAD ★ CHARTERED ACCOUNTANT M.No. 202540

Dr NRK Biotech Private Limited ★ HYDERABAD

Note 13: OTHER NON CURRENT ASSETS

Other Non - Current Assets	As at 31 March 2021		As at 31 March 2020	
	`	`	`	`
a. Long term trade receivables (including trade receivables on deferred credit terms)				
Secured, considered good	8,50,000	850000	8,50,000	8,50,000
Unsecured, considered good				
Doubtful				
Less: Provision for doubtful debts				
		8,50,000.00		8,50,000.00
b. Others (specify nature)				
Secured, considered good				
Unsecured, considered good				
Doubtful				
Less: Provision for __________				
		-		-
c. Debts due by related parties (refer note 2)				
Secured, considered good				
Unsecured, considered good				
Doubtful				
Less: Provision for doubtful debts				
		-		-
		8,50,000.00		8,50,000.00

Note 14: CURRENT INVESTMENTS

	As at 31 March 2021		As at 31 March 2020	
	`	`	`	`
a. Invsetment Property	-	-	-	-
b.Investments in Equity Instruments	-		-	
c.Investments in preference shares	-	-	-	-
d.Investments in Government or trust securities	-	-	-	-
e.Investments in debentures or bonds	-	-	-	-
f.Investments in Mutual Funds	-	-	-	-
g.Investments in Partnership Firms	-	-	-	-
h.Other non-current Investments- Share Application Money	-		-	
		-		-

JEETENDRA KULKARNI ★ HYDERABAD ★ CHARTERED ACCOUNTANT M.No. 202540

Nagaraju

Dr NRK Biotech Private Limited ★ HYDERABAD

Govardhan Rao

Note 16: TRADE RECEIVABLE

	As at 31 March 2021		As at 31 March 2020	
a. Long term trade receivables (including trade receivables on deferred credit terms)				
Secured, considered good	-		11,09,500.00	
Unsecured, considered good	-		-	
Doubtful	-		-	
Less: Provision for doubtful debts	-	-	-	11,09,500.00
		-		11,09,500.00
b. Others (specify nature)				
Secured, considered good	-		-	
Unsecured, considered good:	-		-	
	-		-	
	-		-	
Less: Provision for	-	-	-	-
		-		-
c. Debts due by related parties (refer note 2)				
Secured, considered good	-		-	
Unsecured, considered good:				
Doubtful	-		-	
Less: Provision for doubtful debts	-	-	-	-
		-		-
		-		11,09,500.00

NOTE 15: INVENTORIES

Inventories	As at 31 March 2021		As at 31 March 2020	
a. Raw Materials and components				
Goods-in transit				
		-		-
b. Development rights - Work-in-progress	-		-	
		-		-
c. Finished goods	-		-	
		-		-
d. Stock-in-trade	-		-	
Goods-in transit				
		-		-
e. Stores and spares	0.00		0.00	
Goods-in transit				
		-		-
f. Loose Tools				
Goods-in transit				
		-		-
g. Others (Specify nature)				
Total		-		-

JEETENDRA KULKARNI ★ HYDERABAD ★ CHARTERED ACCOUNTANT M.No. 202540

Dr NRK Biotech Private Limited ★ HYDERABAD

NOTE 17: CASH AND CASH EQUIVALENTS

Cash and cash equivalents	As at 31 March 2021		As at 31 March 2020	
a. Balances with banks				
Bank Balance	24,972.93		21,150.45	
	-	24,972.93	-	21,150.45
b. Bank deposits with more than 12 months maturity	-		-	
	-	-	-	-
c. Cheques, drafts on hand		-		-
d. Cash on hand*	4,09,270.85	4,09,270.85	74,270.85	74,270.85
e. Others (specify nature)		-		-
		4,34,243.78		95,421.30

Note 18: SHORT TERM LOANS AND ADVACNES

Short-term loans and advances	As at 31 March 2021		As at 31 March 2020	
a. Loans and advances to related parties				
Secured, considered good	-		-	
Unsecured, considered good	-		-	
Doubtful	-		-	
Less:Provision for doubtful loans and advances	-	-	-	-
		-		-
b. Others (specify nature)				
Secured, considered good	-	-	4,33,832.28	-
Unsecured, considered good		-	-	-
Doubtful	-		-	
Less:Provision for	-	-	-	4,33,832.28
		-		4,33,832.28
		-		4,33,832.28

NOTE 19: OTHER CURRENT ASSETS

	As at 31 March 2021		As at 31 March 2020
Deposits	-		-
Duties and taxes	-		-
	-		-
	-		-

JEETENDRA KULKARNI ★ HYDERABAD ★ CHARTERED ACCOUNTANT M.No. 202540

Nagaraju

Dr NRK Biotech Private Limited ★ HYDERABAD

Govardhan Reddy

NOTE 20: CONTINGENT LIABILITIES AND COMMITMENTS

Contingent liabilities and commitments (to the extent not provided for)	As at 31 March 2021		As at 31 March 2020
(i) Contingent Liabilities			
(a) Claims against the company not acknowledged as debt			
(b) Guarantees			
(ii) Commitments			
(a) Estimated amount of contracts remaining to be executed on capital account and not provided for			
(b) Uncalled liability on shares andd other investments partly paid			
(c) Other commitments (specify nature)			

JEETENDRA KULKARNI CHARTERED ACCOUNTANT M.No. 202540 HYDERABAD

Dr NRK Biotech Private Limited HYDERABAD

Govardhan Rao

NOTE 21: REVENUE FROM OPERATIONS

Particulars	31 March 2021	31 March 2020
Sale of Products		
Sale of services	-	-
	-	-
Total	-	-

Note 22: OTHER INCOME

Particulars	For the year ended 31 March 2021	For the year ended 31 March 2020
Interest Income (in case of a company other than a finance company)	-	-
Dividend	-	900.00
	-	-
Total	-	**900.00**

NOTE 23: INCRESE/ DECRESE IN STOCK

	For the year ended 31 March 2021	For the year ended 31 March 2020
Opening stock of Work in Progress	-	-
Closing stock of Work in Progress		-
	-	-

NOTE 24: OTHER OPERATING EXPENSES

	For the year ended 31 March 2021	For the year ended 31 March 2020
	-	-
	-	-
Total	-	-

JEETENDRA KULKARNI CHARTERED ACCOUNTANT M.No. 202540 HYDERABAD

Dr NRK Biotech Private Limited HYDERABAD

Govardhan

NOTE 25: EMPLOYESS BENEFIT EXPENSES

Employee Benefits Expense	For the year ended 31 March 2021	For the year ended 31 March 2020
	`	`
Salaries, Remuneration and Wages	-	5,00,000.00
Total	**0.00**	**500000.00**

NOTE 26: ADMINISTRATIVE EXPENSES

Particulars	For the year ended 31 March 2021	For the year ended 31 March 2020
	`	`
Audit fee	23,605	11,800.00
Insurance Premium	69,386	-
Written Off	8,80,123.00	-
Total	**9,73,113.72**	**11,800.00**

Note 27: FINANCE COST

Particulars	For the year ended 31 March 2021	For the year ended 31 March 2020
	`	`
Bank charges	23,342	5,335.00
Processing Charges	1,13,898	-
Interest on FTL	45,169	-
Interest on SOD	5,82,570	-
Interest on Term Loan	16,86,642.00	78,28,402.30
Total	**24,51,621.22**	**78,33,737.30**

JEETENDRA KULKARNI CHARTERED ACCOUNTANT M.No. 202540 HYDERABAD

Nagaraju

Govardhan Reddy

Dr NRK Biotech Private Limited HYDERABAD

Dr. N.R.K Bio Tech Private Limited
H.No.8-2-268/1/A/1/B&C, 2nd Floor, Tulasi Homes Aurora Colony, Road No.3, Banjara Hills, Hyderabad.

Note-10
FIXED ASSETS AND DEPRECIATION (As per Companies Act, 2013)

Sl No	Particulars	Rate of Dep.(%)	Gross Block			Depreciation			Net Block	
			01.04.2020	Additions	31.03.2021	01.04.2020	For the Year	31.03.2021	31.03.2020	31.03.2021
01.	Building	9.50%	80,42,023.00		80,42,023	14,55,405	6,25,729	20,81,134	65,86,618	59,60,889
02	Land	0	1,58,42,501	--	1,58,42,501	--	--	--	1,58,42,501	1,58,42,501
	Total		2,38,84,524	--	2,38,84,524	14,55,405	6,25,729	20,81,134	2,24,29,119	2,18,03,390
	Previous Year Total		--	--		--	--	--	--	

Capital work in progress

sl no	Particulars	01.04.2020	Add/Del	31.03.2021
	Capital work in progress	27621849.72	0	27621849.72

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JEETENDRA KULKARNI ★ HYDERABAD ★ CHARTERED ACCOUNTANT M.No. 202540

Dr NRK Biotech Private Limited ★ HYDERABAD

Annexure-1

Fixed Assets & Depreciation Statement (As per Income-Tax Act, 1961)

Sl.No	Particulars	Rate (%)	01.04.2020	Addition / (Deletion) Upto 30-09-2020	Addition / (Deletion) After 01-10-2020	Total	Depreciation For the Year	Depreciation For Half Year	Depreciation Total	W.D.V. as on 31.03.2021
	Building	10	6514039	---	---	6514039	651404	---	651404	5862635
	Total		**6514039**	---	---	**6514039**	**651404**	---	**651404**	**5862635**

Defered Tax Calculation	
As per Companies Act Depreciation	5960889
As per Incometax Act Depreciation	5862635
	98,254.19
Defered Tax Liability	25,546.09
	789226
	7,63,680

JEETENDRA KULKARNI CHARTERED ACCOUNTANT M.No. 202540 HYDERABAD

Dr NRK Biotech Private Limited HYDERABAD

NAME OF THE ASSESSEE	:	**Dr. N.R.K Bio Tech Private Limited**
ADDRESS	:	H.No.8-2-268/1/A/1/B&C, 2nd Floor,Tulasi Homes Aurora Colony,Road No.3, Banjara Hills, Hyderabad 500034
STATUS	:	Domestic Company in which public are not substantially interested.
DATE OF INCORPORATION	:	23.12.2004
PREVIOUS YEAR	:	2020-2021
ASSESSMENT YEAR	:	2021-2022
PAN	:	**AACCD2775Q**

COMPUTATION OF INCOME

			Amount (Rs.)
I.	**INCOME FROM BUSINESS:**		
A)	Net Profit as per the Profit & Loss account for the year ended 31.03.2021		-48,14,143.65
1)	Add: a) Depreciation (Considered Separately)	625729	
		625729	625729
			(4188415)
	Less: Depreciation (Income Tax Act, 1961)	651404	
	Dividend Income (Exempt)	0	651404
	Total Income from Business		**(4839819)**
II	**INCOME FROM OTHER SOURCES**		
	Interest received & Other Income		**0**
	Gross Total Income		**(4839819)**
	Rounded off		**(4839820)**

TAX CALCULATION

Tax u/s 115JB	**0**
Tax at normal rates	**0**
	0
Add: Surcharge @10%	**0**
Add: Education Cess @4%	**0**
Tax payable	**0**
Less: TDS	**0**
Less: Advance Tax	**0**
Tax Payable	**0**
Add: Interst u/s 234B	**0**
Add: Interst u/s 234C	**0**
Total Tax Payable	**0**

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Dr NRK Biotech Private Limited ★ HYDERABAD

Govardhan Ilee

Notes:

1. The Financial Statements were adopted by the shareholders at the A.G.M. held on

2. The Computation of MAT U/s. 115JB is as follows:

Net Profit as per the Profit & Loss Account for the year ended 31.03.2021			(4814144)
Add: Statutory Additions			
1) Provision for taxation		0	
			0
			(4814144)
Less: B/f Loss or Depreciation whichever is lower			0
BOOK PROFIT			(4814144)
MAT U/s. 115 JB @ 15% of Book Profit		Rs.	(722122)

2 Govardhan Kaur

Dr NRK Biotech Private Limited ★ HYDERABAD

JEETENDRA KULKARNI ★ HYDERABAD ★ CHARTERED ACCOUNTANT M.No. 202540

Notes forming part of financial statements

Note 28
SIGNIFICANT ACCOUNTING POLICIES:

A
Basis of Accounting

The accounts of the company are prepared & maintained consistently on accrual basis & under the historic cost convention and in accordance with applicable Accounting Standards except otherwise stated.

B
Fixed Assets

Fixed Assets are stated at cost (viz. Cost includes acquisition cost, freight, installation cost, finance cost, duties and taxes and other incidental expenses incurred during the construction /installation) less depreciation.

C
Depreciation

Depreciation has been provided on the Written down method, as per the rates given in the Schedule II to the Companies Act, 2013.

D
Valuation of Closing Stock

Raw Material is valued at procurement costs, WIP and Finished Goods are valued at Cost of Production.

E
Retirement Benefits

Company has not made any provision towards payment of gratuity, as per the Payment of Gratuity Act.

F
Earnings per share

Basic earnings per share is computed by dividing the profit/(loss) after tax (including the post-tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the profit / (loss) after tax (including the post-tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares. Potential equity shares are deemed to be dilutive only if their conversion to equity shares would decrease the net profit per share from continuing ordinary operations. Potential dilutive equity shares are deemed to be converted as at the beginning of the period, unless they have been issued at a later date. Dilutive potential equity shares are determined independently for each period presented.

JEETENDRA KULKARNI CHARTERED ACCOUNTANT M.No.202540 HYDERABAD

Dr NRK Biotech Private Limited HYDERABAD

Govardhan

G

Provisions and Contingencies

A provision is recognized when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed in the Notes.

H

Cash and Cash equivalents

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

I

Taxes on Income

The Company provides for and determines the current tax as the amount of tax payable in respect of the taxable income for the period as per the provisions of Income Tax Act, 1961

The Company recognizes and provides for the deferred tax on timing differences between taxable income and accounting income.

Note 29

Directors Remuneration

Particulars	Year ended 31-03-2021 Amt (Rs.)	Year ended 31-03-2020 Amt (Rs.)
	-	-
	-	-
Total	-	-

JEETENDRA KULKARNI ★ HYDERABAD CHARTERED ACCOUNTANT M.No. 202540

Nagaraju

Dr NRK Biotech Private Limited ★ HYDERABAD

Govardhan

Note 30
Auditors Remuneration

Particulars	Year ended 31-03-2021 Amt (Rs.)	Year ended 31-03-2020 Amt (Rs.)
Statutory Audit Fee	20000	10000
GST	3605	1800
Total	**23605**	**11800**

Note 31
Related Party Disclosure

As per the Accounting Standard-18 on 'Related party disclosures' as notified by the Companies (accounting Standards) Rules-2006 the related parties of the company are as follows.

A) **List of related parties**

Key management personnel
Naga Govardhan Kumar Janapati
Leela Nagaraju Adivi

Group Companies
Devi Energies Pvt Ltd

3. Others

B) **Transactions with related parties**

1. Remuneration paid

Name	2020-2021	2019-2020
	-	-
	-	-

JEETENDRA KULKARNI ★ HYDERABAD ★ CHARTERED ACCOUNTANT M.No. 202540

Nagaraju

Dr NRK Biotech Private Limited ★ HYDERABAD

Govardhan Kumar

2. Transactions with group companies/Persons

Particulars	Associates	Amount
Loan Received	A L Nagaraju	16825000.00

Note 32

The company has not obtained any Confirmation Letters from the debtors and creditors.

Note 33
EARNINGS PER SHARE:

Particulars	Year Ended 31st March 2021	Year Ended 31st March 2020
Net Profit for the year	(4814143.65)	(9036050.00)
Net Profit for the year attributable to the equity share holders (A)	(4814143.65)	(9036050.00)
Weighted Average Number of Equity Shares (B)	250000	250000
Par Value of Share	10	10
Earnings Per Share – Basic (A)/(B)	-19.26	-36.14
Adjustment in average number of share for Diluted earnings per share	-	-
Diluted Earnings Per Share	-19.26	-36.14

Note 34

Taxes on Income

The company has not provided current tax for the financial year 2020-21, since as per the provisions of Income Tax Act, 1961, the tax liability is NIL.

During the year The Company has recognizing Deferred tax Asset according to AS-22 – Accounting for Taxes on Income Issued by the Institute of Chartered Accountants of India.

For and on behalf of Board of Directors

JEETENDRA KULKARNI
Chartered Accountant
M No.202540

Director | Director

Place: Hyderabad
Date: 01-11-2021