

May 18, 2024

To The Listing Department Bombay Stock Exchange Limited Department of Corporate Services Phiroze Jeejeebhoy Towers, Dalal Street Mumbai – 400001

The Listing Department National Stock Exchange of India Limited Exchange Plaza, C-1, Block-G Bandra Kurla Complex Mumbai – 400051

Scrip Code: 532771

Trading Symbol: JHS

Subject: Outcome of the Board Meeting held on Saturday, May 18, 2024

<u>Ref.: Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations,</u> 2015.

Dear Sir,

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform that the Board of Directors of the Company at their meeting held on Saturday, May 18th, 2024, inter-alia considered and approved the following items:

• Audited Financial Results for the Quarter and year ended March 31, 2024, which had been duly reviewed and recommended by the Audit Committee and took note of the Auditor's Report issued by the Statutory Auditors on the said results.

Enclosed are the following documents in respect of the items transacted in the meeting:

- 1. The Audited Financial Results (Standalone and Consolidated) of the Company for the quarter and year ended 31st March, 2024. (*Annexure-A*)
- 2. Auditor's Reports on Financial Results (Standalone and Consolidated) with unmodified opinion, issued by M/s Tattvam & Co., Chartered Accountants, the Statutory Auditors. (*Annexure-B*)
- 3. Declaration with respect to Audit Report with unmodified opinion to the aforesaid Audited Financial Results. (Annexure- C)



Registered Office : Trilokpur Road, Kheri (Kala-Amb), Tehsil-Nahan, Distt. Sirmour, Himachal Pradesh - 173030, INDIA Tel. : +91-1702-302119/121/102 - Fax : +91-1702-302125



4. Consider and Approve the acquisition of 100% of the Equity shares of JHS Svendgaard mechanical and warehouse Private limited, resulting as Wholly Owned subsidiary company.

This disclosure along with the enclosures shall be made available on the website of the Company viz., https://www.svendgaard.com.

The Board Meeting commenced at 01:00 P.M and concluded at 03:10 P.M.

Kindly take the same on records.

Thanking You,

For JHS Svendgaard Laboratories Limited

Komal Jha Company Secretary & Compliance officer Encl: A/a



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Corporate Office : B-1/E-23, Mohan Co-operative Industrial Area, Mathura Road, New Delhi - 110044, INDIA Tel. : +91-11-26900411/412, Fax : +91-11-26900434, Email : enquiry@svendgaard.com



INDEPENDENT AUDITOR'S REPORT ON AUDIT OF THE STANDALONE FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF JHS SVENDGAARD LABORATORIES LIMITED

Opinion

We have audited the accompanying Statement of Standalone Financial Results of JHS SVENDGAARD LABORATORIES LIMITED (the "Company"), for the quarter and year ended 31 March 2024 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- a. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- b. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the net loss and total comprehensive income and other financial information of the Company for the quarter and year then ended 31 March 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") 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 Standaione Financial Results section of our report. We are independent of the Company in secondance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the quarter and year ended 31 March 2024 under the provisions of the Companies Act, 2013 ("the Act") and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our

Management's Responsibilities for the standalone financial results

This Statement, which includes the Standalone financial results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Statement has been compiled from the related audited interim condensed standaione financial statements for the three months and year ended 31 March 2021. This responsibility includes preparation and presentation of the Standalone Financial Results for the quarter and year ended 31 March 2024 that give a true and fair view of the net profit and other comprehensive income and other frugacial information in accordance with the recognition and measurement principles laid down in Ind AS, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the financial reporting process of the Company



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

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results 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 this Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional

- · Identify and assess the risks of material misstatement of the Standalone Financial Results, 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 Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- · Conclude on the appropriateness of the Board of Directors' 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 ability of the Company 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 Statement 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.
- · Evaluate the overall presentation, structure and content of the Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in

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

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.

Other Matters

a. We draw attention to the composite scheme of arrangement for demerger and amalgamation ('the Scheme') for amalgamation of JHS Svendgaard Brands Limited (Transferor company) with JHS Svendgaard Laboratories Limited (Transferee company) which has been sanctioned by Hon'ble NCLT, Chandigarh vide its order dated 10 August 2023. The scheme has become effective from 28 August 2023. The appointed date for said scheme of merger is 1 April 2021. As per the requirements of Appendix C to Indian Accounting Standards 103 'Business Combination' ("Ind AS 103"), the standalone annual financial results have been prepared incorporating the impact of the merger accordingly.

Our opinion is not qualified in respect of this matter.



b. The Standalone Financial Results include the results of the quarter ended 31 March 2024 being the balancing figure between the audited figures in respect of the full current financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For **TATTVAM & Co.** Chartered Accountants (Firm's Registration No. 015048N)



Place: New Delhi Date: 18 May 2024 Regul Office: Tribulaur Road, Kheri (Kala-Amb), Tel Nama, ORLZS LIMITED B STATEMENT OF AUDITED (NAMA OVE FINANCIAL REL CONTROL OF DE AND YEAR EN OF MARKEN AND YEAR EN OF MARKEN

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on and amorization cycanses 10.41 10.68 11.41 mess 36.81 10.25 10.12 10.25 10.12 mess 36.81 $2.35.42$ $1.608.84$ $2.099.80$ 195.66 mess 36.81 $1.235.42$ $1.608.84$ $2.099.80$ 195.26 mess $3.85.42$ $1.608.84$ $2.099.80$ $1.95.66$ $1.8.29$ 55.17 $1.8.092$ $1.8.29$ 55.17 $1.8.092$ $1.8.29$ 55.17 $1.8.092$ $1.8.29$ 55.17 $1.8.092$ $1.8.29$ 55.17 $1.8.092$ $1.8.29$ 55.17 $1.8.092$ $1.8.29$ 55.17 $1.8.092$ $1.8.29$ 55.17 $1.8.092$ $1.8.29$ 55.17 $1.8.092$ $1.8.29$ 55.17 $1.8.092$ $1.8.29$ 55.17 $1.8.29$ 55.17 $1.8.29$ 55.17 $1.8.29$ 55.17 $1.8.29$ 55.17 $1.8.29$ 55.17 $1.8.29$ 55.17 $1.8.29$ 55.17 $1.8.29$ 55.17	on and anortisation cypenses $1.2.3$ $1.0.68$ $1.1.41$ $4.6.00$ anes $36.8.11$ $1.0.2.50$ $1.61.26$ $6.34.38$ $6.34.38$ anes $36.8.11$ $1.0.2.50$ $1.61.26$ $6.34.31$ $1.63.51$ anes $36.8.11$ $1.23.91$ $1.60.2.50$ $1.61.26$ $6.34.31$ 0.060 $1.8.22$ $5.6.81$ $1.80.22$ $1.35.61.4$ $1.35.61.4$ 0.060 $1.8.22$ $1.8.29$ $5.6.17$ $1.80.22$ $1.35.61.4$ 0.060 $1.8.22$ $5.51.7$ $1.80.22$ $1.35.61.4$ $1.35.61.4$ 0.000 $1.8.20$ $1.8.22$ $5.51.7$ $1.80.22$ $0.35.15$ $0.32.12$ 0.000 0.0101 $0.85.11$ $1.80.25$ $0.31.21$ $0.29.1$ 0.000 0.0101 $0.85.11$ $1.4.65$ $0.29.1$ $0.29.1$ 0.000 0.0101 0.020 $0.13.01$ $0.10.01$ $0.10.01$ 0.000 0.0101		Flitance costs	13.02	+0'0+7	195.59	921.31	1.018.70
Instant 190.11 102.50 161.26 anses 368.81 423.91 795.68 795.68 9) before exceptional items and tax (1-2) $2.385.42$ $1.608.84$ $2.699.80$ 795.68 1 items $2.385.42$ $1.608.84$ $2.699.80$ $7.95.68$ 0) before exceptional items and tax (1-2) 18.29 55.17 $1.86.30$ $7.63.07$ 0) before tax (3+4) 18.29 55.17 $(1.682.15)$ $(1.63.07)$ 0) before tax (3+4) 18.29 53.71 $(1.632.07)$ $(1.632.07)$ 0) tay tax 93.15 53.71 $(1.682.15)$ $(1.633.07)$ 0) tay tax 93.15 53.71 $(1.633.07)$ $(1.633.60)$ 0) tay tax 93.15 53.71 $(1.633.60)$ $(1.633.60)$ 0) tay tax $(1.0102.40)$ $(1.1.682.15)$ $(1.61.26)$ (1.26) 0) tay tax $(1.9101 + 10.10)$ $(1.7.63)$ $(1.7.63)$ $(1.3.94)$ 0) tay tay tay tay the tay tay tay the tay tay tay tay the tay tay tay thay the tay tay tay tay t	mes 190.11 $1(2.56)$ (61.26) 634.58 $1.336.14$ mes 368.81 $2.359.22$ (61.26) 634.58 $1.336.14$ mes 368.81 $12.38.42$ 12.39 $2.509.20$ $7.35.31$ $1.336.14$ 0 before exceptional items and tax $(1-2)$ $12.38.23$ $5.51.7$ $1.36.02$ $7.35.31$ $1.36.07$ $7.35.31$ 0 before tax $(3+4)$ $13.23.92$ $3.55.17$ $(1.602.07)$ $(2.32.15)$ $(2.32.15)$ 0 before tax $(3+4)$ 18.29 $8.5.17$ $(1.682.15)$ (342.15) (342.15) 0 before tax $(3+4)$ 18.20 $8.5.17$ $(1.682.15)$ (342.15) (342.15) 0 before tax $(3+4)$ 18.20 $8.5.37$ $(1.682.15)$ (342.15) (32.94) 0 retriation $9.5.371$ $(1.682.15)$ (342.15) (32.94) 0 retriation $9.5.371$ $(1.682.16)$ $(1.61.2)$ (2.94) 0 retriation 0.501 $(1.34.1)$ $(1.61.2)$		Depreciation and amortisation expenses	66.71	10.68	11.41	46.00	54,66
mass 368.81 $4.23.91$ 795.68 0) before exceptional items and tax (1-2) 18.29 55.17 180.92 1 liens $2.385.42$ $1.608.84$ $2.699.80$ $7.65.17$ 180.92 1 liens $2.385.17$ 18.29 55.17 $(1.63.07)$ 18.02 vec(income) 18.29 55.17 $(1.632.15)$ $(1.635.07)$ $(1.632.60)$ vec $9.5.13$ 18.29 55.17 $(1.632.60)$ $(1.632.60)$ vec 95.13 1.46 (938.65) $(1.7.31)$ 1.46 (938.55) vec 7.7 1.46 (938.55) $(1.7.31)$ 1.46 (938.55) vectorstified to profit or loss $(17.4.34)$ 1.46 (18.95) $(1.8.95)$ orthersive income $(1.7.31)$ 7.97 (18.95) $(1.3.94)$ orthersive income $(1.7.48)$ $(1.3.05)$ 7.97 $(1.8.95)$ orthersive income $(1.7.48)$ $(1.3.05)$ 7.97 $(1.99.4)$ <	anses 36.841 $4.23.91$ 95.68 $1.336.14$ $1.336.14$ 0 before exceptional items and tax (1-2) 1.829 55.17 $1.609.84$ $2.699.80$ $7.365.41$ 0 hefore exceptional items and tax (1-2) $1.8.29$ 55.17 $(1.86.3.07)$ $2.421.51$ 0 hefore tax (5+4) $1.8.09$ 55.17 $(1.863.07)$ $3.421.51$ 0 hefore tax (5+4) $1.8.29$ 55.17 $(1.863.07)$ $3.421.51$ 0 hefore tax (5+4) $1.8.29$ 55.17 $(1.863.07)$ (2.91) 0 hefore tax (5+4) $1.8.29$ 55.17 $(1.863.07)$ (2.91) 0 hefore tax (5+6) 7.347 1.46 (988.55) (405.6) 0 not the period (5-6) $7.434.7$ 1.46 (988.55) (405.6) 0 not the period (5-6) $7.434.7$ 1.46 (988.55) (405.6) 0 not the period (5-6) $7.349.7$ 1.46 (3.92) 5.01 $(1.6.6)$ 0 not the period (7-8) $7.30.7$ 1.465 (3.92) $5.$		Other expenses	190.11	162.50	161.26	634.58	601.67
3) before exceptional items and tax (1-2) $2.385.42$ $1.608.34$ $2.609.30$ $3.61.7$ $1.609.22$ 35.17 $1.609.32$ 3.07 38.02 36.17 $1.80.92$ 36.17 $1.603.07$ 38.07 38.07 38.07 38.07 38.07 38.07 38.07 38.07 36.07 $1.80.32$ 35.17 $(1.82.15)$ $(1.82.15)$ $(29.3.07)$ $(1.8.9.5)$ $(21.0.4)$ $(1.0.02.4)$ $(1.0.02.4)$ $(1.0.02.4)$ $(1$	0 before exceptional terms and tax (1-2) $2.385.42$ $1.608.34$ $2.693.60$ $7.85.11$ $1.82.9$ 55.17 $1.80.92$ $7.85.11$ $1.81.92$ $7.85.11$ $1.81.92$ $7.85.11$ $1.81.92$ $7.85.11$ $1.81.92$ $7.85.11$ $1.81.92$ 55.17 $(1.663.07)$ $7.82.15$ (32.15) will not be reclassified to profit or loss will not be reclassified to profit or loss (13.41) $(1.69.5)$ (165.6) (165.6) (165.6) (165.6) (165.6) (165.6) (165.6) (165.6) (165.6) (165.6) (165.6) (165.6)		Total expenses	368.81	423.91	795.68	1.836.14	7 278 05
Items 18.29 55.17 180.92 0 before tax (3+4) 1 55.17 (1.863.07) ∞ (theome) 18.29 55.17 (1.862.15) ∞ (theome) 18.29 55.17 (1.862.15) ∞ (theome) 95.13 55.17 (1.862.15) ∞ (theome) 95.13 55.17 (1.862.15) ∞ 95.13 53.71 (1.862.15) ∞ 0.14.4 1.46 (188.5) ∞ 0.14.4 1.46 (188.5) ∞ 0.12.9 7.97 (18.95) ∞ 0.14.4 1.46 (18.95) ∞ 0.13.91 1.4.63 (13.94) ∞ 0.13.95 5.51 (1.902.49) ∞ 0.13.95 5.	It tens 18.29 55.17 18.092 75.03			2,285.42	1,608.84	2.699.80	7 062 11	allowing .
0. before tax $(3+4)$ 18,29 55,17 (1,863,07) κ	0 before tax, $(3+4)$ $(3+4)$ $(1.632, 15)$ $(1, 1)$ $e^{(1100000)}$ $(3+1)$ $(1.632, 15)$ $(3-1, 1)$ $(1, 1)$ $e^{(1100000)}$ $(1, 1)$ $(1, 1)$ $(1, 1)$ $(1, 1)$ $(1, 1)$ $e^{(1100000)}$ $(1, 1)$ $(1, 1)$ $(1, 1)$ $(1, 1)$ $(1, 1)$ $e^{(1100000)}$ $(1, 1)$ $(1, 1)$ $(1, 1)$ $(1, 1)$ $(1, 1)$ $e^{(110000)}$ $(1, 1)$ $(1, 1)$ $(1, 1)$ $(1, 1)$ $(1, 1)$ $e^{(11000)}$ $(1, 1)$ $(1, 1)$ $(1, 1)$ $(1, 1)$ $(1, 1)$ $e^{(1100)}$ $(1, 1)$ $(1, 1)$ $(1, 1)$ $(1, 1)$ $(1, 1)$ $(1, 1)$ $e^{(1100)}$ $(1, 1)$ $(1, 1)$ $(1, 1)$ $(1, 1)$ $(1, 1)$ $(1, 1)$ $e^{(1100)}$ $(1, 1)$ $(1, 1)$ $(1, 1)$ $(1, 1)$ $(1, 1)$ $(1, 1)$ $e^{(1100)}$ $(1, 1)$ $(1, 1)$ $(1, 1)$		THE SHAN BRANCH	18.29	55.17	180.92	1410001	00'640'01
9. Defore tax $(3+4)$ 18.29 55.17 $(1.002.01)$ se (income) $ -$	Number IS.20 S5.17 $(1.682.15)$ (342.15) relating to iterm that will not be reclassified to profit or loss relating to iterm that will not be reclassified to profit or loss (342.15)		Bundfall 11 a	*	,	10 000 000	(01:16)	(Cf-TCf)
κ <td>c_{c} c_{c} <</td> <td></td> <td>T10000(088) before tax (3+4)</td> <td>18.29</td> <td>RE 17</td> <td>(1.00.001)</td> <td></td> <td>(1.863.07)</td>	c_{c} <		T10000(088) before tax (3+4)	18.29	RE 17	(1.00.001)		(1.863.07)
x 93.13 53.71 (693.60) icr years 93.13 53.71 (693.60) icr years 93.13 53.71 (693.60) lows) for the period (5-6) (74.84) 1.46 (988.55) lows) for the period (5-6) (74.84) 1.46 (988.55) orchensive income (17.63) 7.97 (18.95) vill not be reclassified to profit or loss 4.58 (3.92) 5.01 vill not be reclassified to profit or loss 4.58 (3.92) 5.01 celating to items that will not be reclassified to profit or loss 4.58 (3.92) 5.01 comprehensive income (13.04) (13.04) (13.04) (13.94) comprehensive income $(13.01/4)$ (87.89) 5.51 $(1.002.49)$ (13.94) comprehensive income (0.88) for the period (7+8) $7.839.68$ $7.839.68$ $7.839.68$ $7.839.68$ $7.839.68$ $7.839.68$ $7.839.68$ $7.839.68$ $7.839.68$ $7.839.68$ $7.839.68$ $7.839.68$ 7	κ $93,13$ $53,71$ $(693,60)$ 6291 ict years $93,13$ $53,71$ $(693,60)$ 6291 fict years $95,13$ $53,71$ $(693,60)$ 6291 fiet years $1,46$ $1,46$ $1,465$ $1,405,06$ fiet years $1,146$ $1,88,55$ $1,405,06$ $1,405,06$ relating to incluse income $(17,63)$ $7,97$ $(18,95)$ $6,29$ relating to incluse that will not be reclassified to profit or loss $4,58$ $(13,94)$ $4,65$ compretnensive income $(13,05)$ $4,065$ $(13,94)$ $4,65$ compretnensive income $(13,04)$ $5,51$ $(10,02,4)$ $4,65$ femsive income $(0,10)$ $(2,10,1)$ $7,839,68$ $7,839,68$ $7,839,68$ $7,839,68$ $7,839,68$ $7,839,68$ $7,839,68$ $7,839,68$ $7,839,68$ $7,90$ $1,00,11$ $1,0,1,1$ $1,0,1,1$ $1,0,1,1$ $1,0,1,1$ $1,0,1,1$ $1,0,1,1$ $1,0,1,1$ $1,0,1,1$ $1,0,1,1$				2 Febre	(01790'1)	(342.15)	(2,294.52)
N 93.13 53.71 (693.60) for years 93.13 53.71 (693.60) for years $ -$ for solution $ -$ for the period (5-6) (74.84) 1.46 (988.55) $-$ prehensive income (17.63) 7.97 (18.95) $-$ will not be reclassified to profit or loss 4.58 (17.63) 7.97 (18.95) will not be reclassified to profit or loss $ -$ will not be reclassified to profit or loss $ -$ will not be reclassified to profit or loss $ -$ will not be reclassified to profit or loss $ -$	N 93.13 53.71 (633.60) 62.91 ier years 93.13 53.71 (633.60) 62.91 loss for the period (5.6) $(7.13.3)$ 7.97 (1895) (405.06) Nill not be reclassified to profit or loss (17.63) 7.97 (1895) (6.2) Vill not be reclassified to profit or loss (17.63) 7.97 (1895) (6.2) Vill not be reclassified to profit or loss (17.63) 7.97 (1895) (6.2) vill not be reclassified to profit or loss (17.63) 7.97 (1895) (6.2) relating to items that will not be reclassified to profit or loss (13.05) 4.06 (1.64) comprehensive income (13.05) 4.06 (1.64) (1.64) comprehensive income (13.94) 1.65 (1.64) (1.64) felensive income (13.05) 5.61 (1.64) (1.64) felensive income (13.05) 5.61 (1.64) (1.64) felensive income		Current Jax					
intypers 53.71 (693.60) Insyle $ -$	ict years $5.3.7$ (693.60) 62.91 loss for the period (5.6) (71.83) 1.46 (988.55) (405.06) Problemsive income (17.63) 7.97 (18.95) (6.29) Will not be reclassified to profit or loss (17.63) 7.97 (18.95) (6.29) relating to licens that will not be reclassified to profit or loss (17.63) 7.97 (18.95) (2.9) relating to licens that will not be reclassified to profit or loss (17.63) 7.97 (18.95) (2.9) relating to licens that will not be reclassified to profit or loss (17.63) 7.97 (18.95) (2.9) relating to licens that will not be reclassified to profit or loss (17.63) $1.4.65$ (16.4) comprehensive income (13.94) 1.65 (16.4) (16.4) relative income (088) for the period (7+8) (87.89) (3.92) (3.92) (3.92) (16.4) relative income (088) for the period (7+8) (87.89) (3.83) $(8.00.4)$ (16.4)		Deferred Tax		4			
Insts) for the period (5-6) (74.34) 1.46 (988.55) orchensive income (74.34) 1.46 (988.55) will not be reclassified to profit or loss (17.63) 7.97 (18.95) will not be reclassified to profit or loss 4.58 (3.92) 5.01 relating to items that will not be reclassified to profit or loss 4.58 (3.92) 5.01 comprehensive income (13.05) 4.05 (13.94) (13.94) comprehensive income (loss) for the period (7+8) (87.39) 5.51 $(1.002.49)$ fty share capital (Face value per share Rs. $10/2$) $7.839.68$ $7.839.68$ $7.839.68$ $7.559.68$ $7.559.68$ 7	Instruction (74.34) 1.46 (988.55) (405.06) probensive income (71.34) 1.46 (988.55) (405.06) will not be reclassified to profit or loss (17.63) 7.97 (18.95) 6.29 will not be reclassified to profit or loss 4.58 (3.92) 5.01 (1.64) comprehensive income (13.05) 4.05 (13.94) 4.65 6.29 comprehensive income (13.05) 4.05 (13.94) 4.65 6.29 6.29 comprehensive income (13.05) 4.05 (13.94) 4.65 6.29 comprehensive income (0.8) for the period (7+8) (87.89) $8.7.89, 68$ $7.839, 68$ $7.839, 68$ rehensive income (0.8) for the period (7+8) $7.839, 68$ $7.839, 68$ $7.839, 68$ $7.839, 68$ $7.839, 68$ $7.839, 68$ $7.839, 68$ $7.839, 68$ $7.839, 68$ $7.839, 68$ $7.839, 68$ $7.839, 68$ $7.839, 68$ $7.839, 68$ $7.839, 68$ $7.839, 68$ $7.839, 68$		Tax for carlier years	61.64	53.71	(693.60)	62.91	(542.81)
Orchemsive income (74.34) 1.46 (988.55) will not be reclassified to profit or loss (17.63) 7.97 (18.95) vill not be reclassified to profit or loss (17.63) 7.97 (18.95) relating to items that will not be reclassified to profit or loss 4.58 (3.92) 5.01 comprehensive income (13.05) 4.05 (13.94) (13.94) comprehensive income (loss) for the period (7+8) (87.89) 5.51 $(1.002.49)$ fiy share capital (Face value per share Rs. 10^{i}) $7.839.68$ $7.839.68$ $7.839.68$ r equity share i Face value per share Rs. 10^{i}) (0.10) 0.00 (1.26)	prehensive income $(74, 34)$ 1.46 $(988, 55)$ $(405, 06)$ will not be reclassified to profit or loss $(17, 63)$ 7.97 $(18, 95)$ (6.29) relating to items that will not be reclassified to profit or loss 4.58 (3.92) 5.01 (1.64) comprehensive income (13.015) 4.65 (13.94) 4.65 comprehensive income (13.015) 4.05 (13.94) 4.65 comprehensive income (13.015) 4.05 (13.94) 4.65 celensive income $(0ss)$ for the peried $(7+8)$ $(87, 89)$ 5.51 $(1.00, 41)$ celensive income $(0ss)$ for the peried $(7+8)$ $(87, 89)$ 5.51 $(1.00, 41)$ requiry share capital (Face value per share $Rs, 10, -)$ $7.839, 68$ $7.839, 68$ $7.839, 68$ $7.839, 68$ $7.839, 68$ $7.839, 68$ $7.839, 68$ $7.839, 68$ $7.839, 68$ $7.839, 68$ $7.839, 68$ $7.839, 68$ $7.839, 68$ $7.839, 68$ $7.839, 68$ $7.839, 68$ $7.839, 68$ $7.839, 68$ $7.839, 68$ <td< td=""><td></td><td>Net Profit/(loss) for the period (5-6)</td><td></td><td>*</td><td></td><td></td><td></td></td<>		Net Profit/(loss) for the period (5-6)		*			
will not be reclassified to profit or loss $(17,63)$ 7.97 (18.95) relating to items that will not be reclassified to profit or loss 4.58 (3.92) 5.01 comprehensive income (13.05) 4.58 (3.92) 5.01 comprehensive income (13.05) 4.65 (13.94) (13.94) comprehensive income (158) for the period $(7+8)$ (87.89) 5.51 $(1.002.49)$ (4) rehensive income (108) for the period $(7+8)$ (87.89) 5.51 $(1.002.49)$ (4) rehensive income (108) for the period $(7+8)$ 7.839 68 7.839 68 7.83 ify share capital (Face value per share Rs. $10/$ -) 7.839 68 7.839 68 7.83	will not be reclassified to profit or loss $(17,63)$ 7.97 (18.95) 6.29 relating to items that will not be reclassified to profit or loss 4.58 (3.92) 5.01 (1.64) comprehensive income (13.05) 4.65 (3.92) 5.01 (1.64) comprehensive income (13.05) 4.65 (13.05) 4.05 (13.94) (1.64) comprehensive income (13.05) 4.05 (13.94) (1.64) (1.64) comprehensive income (13.05) 4.05 (13.94) 4.65 (1.64) comprehensive income (13.05) 4.05 (13.94) 4.65 (1.64) fity share capital (Face value per share Rs. 10^{-1}) $7.839.68$		Other comprehensive income	(14.84)	1.46	(988.55)	(405.06)	(1.751.71)
relating to items that will not be reclassified to profit or loss (17.63) 7.97 (18.95) comprehensive income 4.58 (3.92) 5.01 5.01 comprehensive income (13.05) 4.05 (13.94) (13.94) comprehensive income (108) for the period $(7+8)$ (87.89) 5.51 $(1.002.49)$ (41) rehensive income (108) for the period $(7+8)$ 7.839 68 7.83 5.51 $(1.002.49)$ (41) rehensive income (10.10) 7.839 68 7.839 68 7.839 68 7.83 7.83 requity share t face value per share Rs . $10/-1$ 7.839 68 7.839 68 7.83 7.83 requity share t face value per share Rs . $10/-1$ 7.839 68 7.839 68 7.83 7.83	relating to items that will not be reclassified to profit or loss $(17,63)$ 7.97 $(18,95)$ 6.29 comprehensive income $(13,05)$ 4.58 (3.92) 5.01 (1.64) comprehensive income (13.05) 4.05 (13.04) 4.65 comprehensive income $(0s)$ for the period $(7+8)$ (87.89) 5.51 (1.304) 4.65 chensive income $(0s)$ for the period $(7+8)$ (87.89) 5.51 $(1.002.49)$ (400.41) ify share capital face value per share $Rs. 10/-)$ $7.839.68$ $7.839.68$ $7.839.68$ $7.839.68$ $7.839.68$ requity share t Face value per share $Rs. 10/-)$ (0.10) 0.00 (1.26) (0.52)		ed to profit or					
4.58 (3.92) 5.01 5.01 comprehensive income (13.05) 4.05 (13.94) (13.94) comprehensive income (loss) for the period (7+8) (13.05) 4.05 (13.94) (13.94) rehensive income (loss) for the period (7+8) (78) (78) 5.51 $(1.002.49)$ $(41.002.49)$ rehensive income (loss) for the period (7+8) $7.839.68$ <	4.58 (3.92) 5.01 (1.64) comprehensive income (13.05) 4.05 (1.64) (1.64) comprehensive income (13.05) 4.05 (13.94) 4.65 (1.64) comprehensive income (loss) for the period (7+8) (13.05) 4.05 (1.64) 4.65 cehensive income (loss) for the period (7+8) (87.89) 5.51 $(1.002.49)$ 4.05 return (recome (loss) for the period (7+8) (87.89) 5.51 $(1.002.49)$ (400.41) ify share capital (Face value per share Rs, $10/-$) $7.839.68$ $7.839.68$ $7.839.68$ $7.839.68$ requity share (Face value per share Rs, $10/-$) (0.10) 0.00 (1.26) (0.52)			(17.63)	7.97	(18.95)	6.29	(13.38)
comprehensive income (13.05) 4.05 (13.94) cehensive income (loss) for the period (7+8) (87.89) 5.51 (1.002.49) rehensive income (loss) for the period (7+8) (87.89) 5.51 (1.002.49) fiy share capital (Face value per share Rs. 10/-) 7.839.68 7.839.68 7.839.68 7.839.68 r equity share (Face value per share Rs. 10/-) 7.839.68 7.839.68 7.839.68 7.839.68 r equity share (Face value per share Rs. 10/-) 7.839.68 7.839.68 7.839.68 7.839.68 7.839.68	comprehensive income (13.05) 4.05 (13.94) 4.65 cehensive income (loss) for the period (7+8) (87.89) 5.51 (1.002.49) 4.65 rehensive income (loss) for the period (7+8) (87.89) 5.51 (1.002.49) (400.41) ity share cupital (Face value per share Rs. $10/-$) 7.839.68 7.839.68 7.839.68 7.839.68 r equity share t Face value per share Rs. $10/-$) (0.10) 0.00 (1.26) (0.52)			4.58	(3.92)	5.01	(1.64)	3.48
rehensive income (loss) for the period (7+8) (87.89) 5.51 (1,002.49) ity share capital (Face value per share Rs. 10/-) 7,839.68 7,839	cenersive income (loss) for the period (7+8) (87.89) 5.51 (1,002.49) (400.41) ity share capital (Face value per share Rs. 10/-) 7,839.68 7,839.68 7,839.68 7,839.68 7,839.68 r equity share (Face value per share Rs. 10/-) (0.10) 0.00 (1,26) (0.52)		A otal other comprehensive income	(13.05)	4,05	(13.94)	4.65	(06-6)
ity share capital (Face value per share Rs. 10/-) (87.89) 5.51 (1,002.49) ity share capital (Face value per share Rs. 10/-) 7,839.68 <td< td=""><td>(1,002.49) 5.51 (1,002.49) (400.41) ity share capital (Face value per share Rs. 10/-) 7,839.68 7,839.68 7,839.68 7,839.68 r equity share (Face value per share Rs. 10/-) 7,839.68 7,839.68 7,839.68 7,839.68 7,839.68 r equity share (Face value per share Rs. 10/-) (0.10) 0.00 (1.26) (0.52)</td><td></td><td>Total comprehensive income (loss) for the neriod (71.0)</td><td></td><td></td><td></td><td></td><td></td></td<>	(1,002.49) 5.51 (1,002.49) (400.41) ity share capital (Face value per share Rs. 10/-) 7,839.68 7,839.68 7,839.68 7,839.68 r equity share (Face value per share Rs. 10/-) 7,839.68 7,839.68 7,839.68 7,839.68 7,839.68 r equity share (Face value per share Rs. 10/-) (0.10) 0.00 (1.26) (0.52)		Total comprehensive income (loss) for the neriod (71.0)					
ity share capital (Face value per share Rs. 10(-) 7,839.68 7,839.68 7,839.68 7,8 r equity share (Face value per share Rs. 10(-) (0.10) 0.00 (1.26) (1.26) (0.10) 0.00 (1.26)	ity share capital (Face value per share Rs. 10/-) 7,839.68 7,839.68 7,839.68 r equity share (Face value per share Rs. 10/-) (0.10) 0.00 (1.26) (0.52) (0.10) 0.00 (1.26) (0.52) (0.52)		(Q_1) BOYDY WY WY LOOSE L	(87.39)	5.51	(1,002,49)	(100.41)	(1,761.61)
r equity share (Face value per share Rs. 10/-) (0.10) 0.00 (1.26) 7.8 7.8 7.8 (0.10) 0.00 (1.26)	r equity share (Face value per share Rs. 10/-) (0.10) (0.10) (1.26) 7,839.68 7,849.69 7,126 7,940.69 7,126 7,940.69 7,126 7,1		Puid-up equity share capital (Face value per share Rs. 10/-)	7 839 68	02.050 5			
. (0.10) 0.00 (1.26) (0.10) 0.00	. (0.10) 0.00 (1.26) (0.52) (0.10) 0.00 (1.26) (0.52)		Curnings per equity share (Face value per share Rs. 10/-)		0012001	7,839.68	7.839.68	18-39-68-1
(0.10) 0.00 (1.26)	(0.10) 0.00 (1.26) (0.2)		100 (V2.)	(0.10)	0.05			100/
1 Milli	0.00 (1.26) TVAN (2.2)		//luloc (Ks.)	60.105	NWN V	(1.26)	(0.52)	E New De
(97.1) nnn	The second			INTAL	0.00	15	VAN (152)	10 12 23

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Regd. Office: Trilokpur Road, Kheri (Kala-Amb), Tehsil Nahan, Distt. Sirmour, Himachal Pradesh - 173030, India

CIN-L74110HP2004PLC027558

Particular	rs -		As at 31 March 2024	As 31 March 20
A ASSETS			Audited	Audit
Non-current assets				
Property, plant and equipment				
Capital work-in-progress			8,553.44	6,274.5
Right-of-use assets			81,68	856.8
Goodwill			146.47	151.9
Other intangible assets			79.61	79.6
Financial Assets			261.96	0.7
(i) Investments				
(ii) Loans			345.83	297.70
(iii) Others			321.23	49.11
Deferred Lax Assets (net)			124.29	291.75
Non-current tax assets (net)			1,052.23	1,127.83
Other non-current assets			95.70	85.40
			4,340 12	3,842.00
Current assets	Te	tal non-current asse	ts 15,402.56	
Inventories				13,057.46
Financial Assets			1.264.97	1.000.00
(i) Trade receivables			1	1,299.82
(ii) Cash and cash equivalents			1.287.96	
(iii) Bank balance at a			886.63	1,853.60
(iii) Bank balances other than (ii) above (iv) Loans			126.01	3,721.61
(v) Others			1.80	140.23
Other current assets				279.66
			106.48	372.51
		Total current assets	668.64	821.62
EQUITY AND LIABILITIES:		Total assets		8,489.05
Equity			17,/45.05	21,546.51
Equity Share Capital				
Other Equity			7,839.68	
- seturi			9,188.63	7,839.68
Liabilities		Total equity	17,028.31	9,583.57
Non-current liabilities			17,020.31	17,423.24
Financial liabilities				
(i) Borrowings				
(ii) Lease liabilities			12.00	
Provisions			11.89	23.93
Other non-current liabilities				182.99
and content nationales			147.71	136.75
urrent liabilities	Total nor	-current liabilities		130.44
Tinancial liabilities			383.35	474.11
(i) Borrowings				
(ii) Trade payables				
			343,92	13.95
 total outstanding dues of micro enterprises total outstanding dues due of micro enterprises 	and small enterprises			
 total outstanding dues of creditors other that (iii) Lease Liabilities 	n micro enterprises and small	enterorises	381.94	179.86
		- fried	1,027 57	2,058,49
(iii) Other financial liabilities			52.21	36.73
Other current liabilities ² rovisions			442.83	a paleter
any storts			72.61	1,116.17 2
	Total	current liabilities	12.31	(New Delh)
	rotal)		2,333.39	3,649.16
	and the second	Total liabilities	2,716.74	
and the second	Total	ity and liabilities	121745ALS	4.123.27

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STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 31 MARCH 2024

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С.

JHS Svendgaard Laboratories Limited Standalone Statement of Cash Flows for the year ended 31 March 2024 (All amounts are in Indian Rupees lakhs, unless otherwise stated)

Particulars		
A. Cash Flow from Operating Activities	Year ended	Year ende
Frofit before tax	31 March, 2024	31 March, 202
	(242.15)	
Adjustments for:	(342.15)	(2,294.52
Depreciation and amortization		
(Profil)/Loss on disposal of momenta data a	634.58	
Interest income	(0.15)	601.67
Government grant amortization	(56.07)	(4.00)
Provision no longer required written back	(15.07)	(98.96)
Containing and have written at	(15.07)	(15,44)
Provision for doubtful advances	22.39	(26.89)
Balances and advances written back	-	3.06
Amortisation of deferred rent expense	(52.14)	1.863.07
Profit on sale of investment	26.68	0.13
Interest and finance Charges	-	8.35
Exchange (gain)/loss (net)	41.20	(4.16)
Fair value adjustments	(0.01)	24.46
Operating profit before working capital changes	(28.49)	(89,99)
	230.78	(2.80)
Adjustments for :		(36.03)
(Increase)/Decrease in inventories		
(kicrease)/Decrease in trade receivables	34.85	
(increase in regrease in other and	555.59	(124.78)
CHARLESS HERCERSE IN MEAN MANY AND A STREET	152.98	(111.24)
	266.02	186.09
(UNIVANGI/I /CEFERRE III / AFE Fr	and of the	171.54
Cincrease in Accrease in Rank Data	23.09	(29.12)
(Increase)/Decrease in other non-current assets	12.03	95.05
	(498.12)	(22.81)
stronger (ucc) case) in refree and the	(10.30)	250.29
	210.97	(29.60)
LISTERSCI (UCCFPRG) IN Lange L'ALTRE	(810,69)	(8.18)
Increase/ (decrease) in other non-current financial habilities	(3.31)	1,009.68
Increase/ (decrease) in short term provisions	3.53	13.07
	0.21	1.89
The substitute to set in all a substitute to a	10.96	(9.38)
A STATE OF CALL OF CAL	(1,036.27)	(17.17)
A MARKEN DESIGN	(857.68)	986.18
Net eash generated/(used) from operating activities	(637,68)	2.325.48
Call Day	(857.68)	-
Cash Flow from Investing Activities	(0.07,000)	2,325.48
" We write a present of the second se		
A AND MALERING, AND EDITION AND ADDRESS OF A DREAM AND ADDRESS	(3,174,59)	
Loan money received back	(30.00)	(1,434.36)
Interest memore received	5.74	(71.88)
Right of Use Assets	56.07	1.081.84
Capital Work in Progress	5.46	98.96
Change in other bank balance and cash not available for immediate use Net Cash generated/(used) in investing activity	775.16	37.28
Net Cash generated/(used) in investing activities	167.46	1.138.57
	(2,194,69)	114.29
Cash Flow from Financing Activities	(-(15 1.07)	967.70
Proceeds from/ (repayment of) fong term borrowings		
	(12.64)	
	329,97	(14.28)
increst and financial charges	(59.34)	(6,40)
Net increase from financing activities	(41.20)	(44.85)
	217.38	(24.46)
Net Increase/(decrease) in cash and cash equivalents	411.30	(89.99)
Opening balance of cash and cash equivalents Closing balance of cash and cash equivalents	(2,834.98)	
Closing balance of cash and cash equivalents		3,203,19
	886.63	518.42
Components of cash and cash equivalents as at end of the year	300.03	3,721.61
Balances with banks		
canarices with banks	19.61	
- on current account	18.61	47.08
- in term deposits with original maturity of 3 months or less		
Cash and bank balance	and Capa	3,674,53
	886.030	-

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Regd. Office: Trilokpur Road, Kheri (Kala-Amb), Tehsil Nahan, Distt. Sirmour, Himachal Pradesh - 173030, India

CIN-L74110HP2004PLC027558

Noti-h

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- The above audited standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company in the respective meetings held
- The standalone financial results have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards 2 prescribed under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, and in terms of Regulation 33 of the SEB! (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- In line with the provisions of Ind AS 108 Operating Segments and on the basis the review of operations being done by the Management, the operations of the Company fall under 4 Maaufacturing of Oral Care products, which is considered to be the only reportable segment by the management.
- On the 22 September, 2023, the Board of Directors of the Company considered and approved the Scheme of Arrangement for Amafgamation of HIS Svendgaard Laboratories 4 Limited ("Transferor Company") with Vedic Cosmeccuticals Private Limited ("Transferee Company") ("Scheme"), on a going concern basis, under the provisions of section 230-

However, the Board of Directors of the Company in the meeting held on 05th March 2024, after deliberations and considering the unforescen challenges that are being faced in integration and other technical issues approved the proposal for withdrawal of the Scheme and passed the necessary resolution confirming the termination of the proposed amalgamation and withdrew the application submitted to the Stock Exchange under Regulation 37 of the SEBI Listing Regulations. As a result, the scheme was revoked, and all

The National Company Law Tribunal, Chandigarh Bench ("NCLT") on 10 August, 2023, had approved the Composite Scheme of Arrangement between JHS Svendgaard Retail Ventures Private Limited ("Resulting Company"), JHS Svendgaard Brands Limited ("Transferor Company") and JHS Svendgaard Laboratories Limited ("Demerged /Transferee Company") and their respective shareholders and creditors ("Scheme") under the provisions of Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 ("Acc") read with the Rules framed thereunder. This Scheme is set to become effective as of the appointed date, which is the 1 April 2021 and the certified order copy was submitted

As a result

a) The Transferor Company has been merged with the Transferee Company and its financial data shall not been consolidated in these financial results.

b) On 12 September, 2023, Transferee Company issued 1,34,96,297 shares to the shareholders of Transferor Company in accordance with the ratio outlined in the scheme. At present, we have received the trading approval form the both Stock exchanges namely BSE and NSE dated on 07 February, 2024.

c) The Resulting Company has been demerged and is no longer a subsidiary company. Its financials have also not been consolidated in these financial results and also, allotted 64.92,600 equity shares to the shareholders of JHS Svendgaard Laboratories Limited on the 12 September, 2023, in accordance with the scheme's specified ratio. The Corporate

Following the submissions, both stock exchanges raised several queries, which were promptly and comprehensively addressed. However, it's important to note that as of the current

Place : New Delhi

As Stated above, pursuant to the requirements of Ind AS 103 "Business Combination", the company has accounted merger by using pooling of interest method in the financial results in ling with the Scheme. Accordingly the financial information presented for the prior periods has been restated as per Ind AS 103.

- Figures for the quarter ended 31 March 2024 are the balancing figures between the audited year to date figures of the respective financial year and the unandited figures upto third
- Previous period figures have been re-grouped / re-elassified wherever necessary, to conform to current period's classification or also in order to comply with the requirements of the



and Lab For and on behalf of Board of D New Delh Nikhil Nanda Managing Director DIN: 00051501 *

INDEPENDENT AUDITOR'S REPORT ON AUDIT OF CONSOLIDATED FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF JHS SVENDGAARD LABORATORIES LIMITED

Opinion

We have audited the accompanying statement of Consolidated Financial Results of JHS SVENDGAARD LABORATORIES LIMITED (the "Company") and its subsidiary (the company and its subsidiary together referred to as the "Group") for the quarter and year ended 31 March 2024 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

includes the results of the following entities:

Name of Entities	
	Relationship
Sills Svendgaard Laboratories Limited	Parent
IHS Svendgaard Mechanical and Warehouse	Subsidiary
J	Name of Entities HS Svendgaard Laboratories Limited HS Svendgaard Mechanical and Warehouse Private Limited

- b. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- c. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the consolidated net loss and consolidated total comprehensive income and other financial information of the Group for the quarter and year then ended 31 March 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") 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 Consolidated Financial Results section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAP") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results under the provisions of the Companies Act, 2013 ("the Act") and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Consolidated financial results

This Statement which includes Consolidated financial results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Statement has been compiled from the audited interim condensed consolidated financial statements for the three months and year ended 31 March 2024. This responsibility includes preparation and presentation of the Consolidated Financial Results that give a true and fair view of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Ind AS, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group 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 the design, implementation and mountenance 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 respective financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of this Consolidated Financial Results by the Directors of the Company, as aforesaid



In preparing the Consolidated Financial Results, the respective Boards of Directors of the companies included in the Group are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Boards of Directors either intend to liquidate their respective entities or to cease operations, or have no realistic alternative but to do so.

The respective Boards of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results 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 this Consolidated Financial Results.

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

- Identify and assess the risks of material misstatement of the Consolidated Financial Results, 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, Obtain an understand line and 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 Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' 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 ability of the Group 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 Consolidated Financial Results 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 Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Consolidated Financial Results, including the disclosures, and whether the Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations to the extent applicable.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group to express an opinion on the Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Consolidated Financial Results of which we are the independent auditors.

We communicate with those charged with governance of the Company and such other entities included in the Consolidated Financial Results of which we are the independent auditors 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.

Other Matters

a. We did not audit the financials results of the subsidiary whose financial statements reflects total assets of Rs. 1453.03 lakhs as at 31 March 2024, total revenue of Rs. Nil lakhs and Rs. Nil lakhs for the quarter and year ended 31 March 2024 respectively, net profit/(loss) after tax of Rs. (0.35) lakhs and Rs. (0.71) lakhs for the quarter and year ended 31 March 2024 respectively and total comprehensive income/(loss) of Rs. (0.35) lakhs and Rs. (0.71) lakhs for the quarter and year ended 31 March 2024 respectively and total comprehensive income/(loss) of Rs. (0.35) lakhs and Rs. (0.71) lakhs for the quarter and year ended 31 March 2024, as considered in the Consolidated Financial Results. These financial statements have been audited by other auditors whose reports have been furnished to us by the Board of Directors and our opinion on the Consolidated Financial Results, in so far it relates to the amount and disclosures included in respect of these entities, is solely based on the report of such auditors and the procedures performed by us are as stated in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section above.

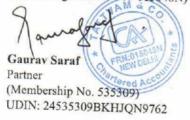
Our opinion on the consolidated annual financial results is not modified in respect of the above matter with respect to our reliance on the work done and the report of the other auditors.

b. We draw attention to the composite scheme of arrangement for demerger and amalgamation ('the Scheme') for amalgamation of JHS Svendgaard Brands Limited (Transferor company) with JHS Svendgaard Laboratories Limited (Transferee company) which has been sanctioned by Hon'ble NCLT, Chandigarh vide its order dated 10 August 2023. The scheme has become effective from 28 August 2023. The appointed date for said scheme of merger is 1 April 2021. As per the requirements of Appendix C to Indian Accounting Standards 103 'Business Combination' ("Ind AS 103"), the consolidated annual financial results have been prepared incorporating the impact of the merger accordingly.

Our opinion is not qualified in respect of this matter.

c. The Consolidated Financial Results include the results of the quarter ended 31 March 2024 being the balancing figure between the audited figures in respect of the full current financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For TATTVAM & Co. Chartered Accountants (Firm's Registration No. 015048N)



Place: New Delhi Date: 18 May 2024

3

JHS SVENDGAARD LABORATORIES LIMITED Regd. Office: Trilokpur Road, Kheri (Kala-Amb), Tehsil Nahan, Distt. Sirmour, Himachal Pradesh - 173030, India CIN-L74110HP2004PLC027558

*** STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31 MARCH 2024

	Particulars	Quarter Ended 31 March 2024	Quarter Ended 31 December 2023	Quarter Ended 31 March 2023	Year Ended 31 March 2024	Year Ender 31 March 202.
	1 10 10 10 10 10 10 10 10 10 10 10 10 10	Audited	Unaudited	Audited	Audited	Audite
1	Suconae					
	Revenue from operations	2,166.34	1,430.01	2,172.08	7,079.82	8,481.45
	Other income	137.37	234.00	708.64	431.44	1,132.10
	Total income	2,303.71	1,664.00	2,880.72	7,511.26	9,613.55
2	Expenses					
	Cost of materials consumed	1,436.20	651.69	1,426.91	4,081.25	5,603.91
	Purchases of stock-in-trade	13.82	104,55	65.17	201.48	134.20
	Changes in inventories of finished goods, work-in-progress and stock-in- trade	15.22	8.87	43.78	132.65	302.94
	Employee benefits expense	248.33	246,64	195.59	921,31	1,018,70
	Finance costa	12.93	10.68	11.41	46,00	54.66
	Depreciation and amortisation expenses	120.11	162.50	161.27	634,58	601.68
	Other expenses	369,16	424,11	796.27	1,836,85	2,329,54
	Total expenses	2.285.77	1,609.04	2,700.40	7,854.12	10,045.60
3	Profit/(loss) before exceptional items and tax (1-2)	17.94	54.97	180.32	(342.86)	(432.05
4	Exceptional items	-		(1.863.07)		(1.863.07
and and	Prefid(loss) before tax (3+4)	17.94	54,97	(1,682.75)	(342.86)	(2,295.12
6	Tux expense/(income)					
	Current Tax	-				
	Defended Tax	93.13	53.71	(611.91)	62.91	(461.12
	Tax for earlier years		-	-	-	
7	Net Profit/(loss) for the period (5-6)	(75.19)	1.26	(1,070.84)	(405.77)	(1,834.00
8	Other comprehensive income	Gamma States In	CHICA STREET			
	-bene that will not be reclassified to profit or loss	(17.63)	7.97	(18.95)	6.29	(13.38
	relating to items that will not be reclassified to profit or less	4.58	(3.92)	5.01	(1.64)	3.48
	Totat ode a comprehensive income	(13.05)	4.05	(13.94)	4.65	(9.90)
9	Total comprehensive income (loss) for the period (7+8)					
	fit attributable to:	(88.24)	5.31	(1,084.78)	(401.12)	(1,843.90
	in autobalance to:					
		(75,19)	1.26	(1,070,84)	(405.77)	(1,834.00
	Non-controlling interest	•	-		-	
	Other Comprehensive Income attributable to:					
	Owners of the Company	(13.05)	4.05	(13.94)	4.65	(9.90
	Non-controlling interest	-	-	-	-	
	Total Comprehensive Income attributable to:					
	Total Comprehensive Income attributable to:	(88.24)	5.31	(1.084.78)	(40) 12)	(1 8 11 00
		(88.24)	5.31	(1,084.78)	(401.12)	(1,843.90
	Corporation Ting interest	-	-	-	-	
	Owners of the Company				(401.12) 7,839.68	in the second se
	Corpers of the Company consisting interest and up (effuily share capital (Face value per share Rs. 10/-)	-	-	-	-	



Regd. Office: Trilokpur Road, Kheri (Kala-Amb), Tehsil Nahan, Distt. Sirmour, Himachal Pradesh - 173030, India CIN-L74110HP2004PLC027558

Particulars		As at 31 March 2024	(Rs. in lakhs As a 31 March 202.
		Audited	Auditer
ASSETS			
Non-current assets			
Property, plant and equipment		8,553.44	6,274.52
Capital work-in-progress		81.68	856,83
Right-of-use assets		146.47	151,93
Goodwill		79.61	79.61
Other intangible assets		261.96	0.72
Financial Assets			
(i) Investments		344.83	296,76
(ii) Loans		157.91	49.11
(iii) Others		124.49	291.75
Deferred Las Assets (net)		1,052.23	1,127.83
Non-current tax assets (net)		95.70	85.40
Other non-current assets		4,440.82	5,124.00
Total	non-current assets	15,339.14	14,338.46
Current assets			
a Inventories		1.264.97	1,299.82
Financial Assets			E de contrata
(i) Trade receivables		1,287.96	1,853.60
(ii) Cash and cash equivalents		910.47	3,724.87
(iii) Bank balances other than (ii) above		126.01	
(iv) Loans			140.23
(v) Others		1.80	279.66
Other current assets			372.70
		668.64	813 39
1	ofal current assets	4,366.33	8,484.27
EQUITY AND LIABILITIES:	Total assets	19,705.46	22,822.73
Equity		and the second	
Equity Share Capital		7.030.70	7.020.20
Other Equity		7,839.68	7,839.68
I	Total constr	9,148.21	9,544.36
Liabilities	Total equity	16,988.39	17,384.03
Non-current liabilities			
Financial habilities			
(i) Borrowings			
(ii) Lease liabilities		11.89	23.93
Provisions		104,85	182.99
Other non-current habilities		147.71	136.75
		02.811	1.423.74
Current liabilities	-current liabilities	383.35	1,767,41
Financial liabilities			
(i) Borrowings			
(ii) Trade payables		343 92	13.95
		0.0000	
- total outstanding dues of micro enterprises and small enterprises		381.94	179.86
 total outstanding dues of creditors other than micro enterprises and sma (iii) Lease Liabilities 	fl enterprises	1,027.88	1.819.60
(iv) Other financial liabilities		52.21	36.73
1 ANA STREET THREAD INCOMPLEX		442.83	471.17
Other current habilities		72.61	113 Ea
Other current liabilities			- 111 L L L
Other current liabilities Provisions		12.31	2350 La
Provisions	current liabilities	12.31 2,333.71	23.671.30
Provisions	current liabilities Total liabilities		(3°1211-

CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 31 MARCH 2024

3 -

JHS Svendgaard Laboratories Limited Consolidated Statement of Cash Flows for the year ended 31 March 2024 (All emounts are in Indian Rupees lakhs, unless otherwise stated)

ń.	Particulars	Year ended 31 March, 2024	Year ende 31 March, 202
A.	Cash Flow from Operating Activities Profit before tax		51 march, 202.
	PTOIL Delore lax	(342.86)	(2 205 11
	Adjustments for:	(Barry)	(2,295.11
	Depreciation and amortization		
	(Profit)/Loss on disposal of second at the second second	634.58	601.67
	(Profit)/Loss on disposal of property plant and equipment (net) Interest income	(0.15)	(4.00
	Government grant amortization	(56.07)	(98.96
	Provision no longer required written back	(15.07)	(15.44
	Balances and advances written off	-	(26.89
	Provision for doubtful advances	22.39	3.06
	Balances and advances written back		1.863.07
	Amortisation of deferred rent expense	(52.14)	0.13
5.5	Profit on sale of investment	26.68	8.35
	interest and finance Charges		(4.16
	change (gam)/loss (net)	41.20	24,46
	Fair value adjustments	(0.01)	(89.99)
	Operating profit before working capital changes	(28.49)	(2.80)
	g i state working capital changes	230.07	(36.62)
	Adjustments for :		(Contrary
	(Increase)/Decrease in inventories		
	(Increase)/Decrease in trade receivables	34.85	(124.78)
	(Increase)/Decrease in other current assets	654.92	(111.24)
	(Increase)/Decrease in other current financial assets	153.04	186.09
	(Increase)/Decrease in non current loans	266.22	171.54
1	(Increase)/Decrease in deffered tax assets		(29.12)
1	(Increase)/Decrease in Bank Balances other than eash and eash equivalents	23.09	95.05
- 1	(Increase)/Decrease in other non-current assets	12.03	(22.81)
1	(Increase)/Decrease in non-current tax assets	(545.37)	250.23
1	horease/ (decrease) in other current financial liabilities	(10.30)	(29.60)
1	Increase/ (decrease) in trade payables	210.78	21.83
	screase/ (decrease) in lease liabilities	(910.12)	1,009.68
1	acrease/ (decrease) in other non current financial liabilities	(3.31)	13.07
	screase/ (decrease) in short term provisions	3.53	(24.33)
1	norease/ (decrease) in long term provisions	0.21	(9.38)
I	nercase/ (decrease) in other current liabilities	10.96	(17.17)
<	ash generated/(used) from operations	(1,036.27)	986.18
T	axes paid	(905.67)	
	et cash generated/(used) from operating activities	-	2,328.62
	generating activities	(905.67)	2,328.62
C	ash Flow from Investing Activities		20.0204
P	urchase of property plant and equipment		
P	urchase of mutual funds	(3,153.26)	11 131 34
L	oan money received back	(30.00)	(1,434.36)
In	derest income received	52.99	(71.88)
R	ight of Use Assets	56.07	1.081.84
C	apital Work in Progress	5.46	98.96
C	hange in other bank balance and cash not available for immediate use	775 16	37.28
N	et Cash generated/(used) in investing activities	167.46	1,138,57
	a services and a new exemption activities	(2,126.11)	114.29
C	sh Flow from Financing Activities		967.70
20	beeeds from/ (repayment of) long term borrowings		
1.11	occeas from/ (repayment of) short torry because	(12.04)	111.200
we	payment of lease habitities	329.97	(14.28)
Int	crest and financial charges	(59.34)	(6.40)
Ne	t increase from financing activities	(41.20)	(44.85)
	activities	217.38	(24.46)
N	et Increase/(decrease) in cash and cash equivalents	AL / 14/0	(89.99)
O	pening balance of eash and eash equivalents	(2,814.40)	
CI	osing balance of cash and cash equivalents	3,724,87	3,206.33
	e source of carso and cash equivalents	910.47	518.54
C	mpopents of each and each	210547	3,724,87
Ca	mponents of cash and cash equivalents as at end of the year		
	lances with banks	14.62	
	- on current account	18.62	47.08
	- in ferm deveste with	10.0	
in.	 in term deposits with original maturity of 3 months or less sh and bank balance 	451.31	AT 2672.79
a	and bank balance	440.54	210 0003
		910.47	3,723,82
-1-			1
an a		NGL	New Delhi) 3

Regd. Office: Trilokpur Road, Kheri (Kala-Amb), Tehsil Nahan, Distt. Sirmour, Himachal Pradesh - 173030, India

CIN-L74110HP2004PLC027558

Notes

The above audited consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company in the respective meetings held

The consolidated financial results have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, and in terms of Regulation 33 of the SEB! (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

The consolidated financials results of the Group include financial results of a subsidiary namely JHS Svendgaard Mechanical and Warehouse Private Limited. The details of ownership

Particulars		
JHN Mechanical and Warehouse Private Limited	As on 31 March, 2024	As on 31 March, 2023
e troute camilea	99,99%	00.000

In line with the provisions of Ind AS 108 - Operating Segments and on the basis the review of operations being done by the Management, the operations of the Company fall under Manufacturing of Oral Care products, which is considered to be the only reportable segment by the management

On the 22 September, 2023, the Board of Directors of the Company considered and approved the Scheme of Arrangement for Amalgamation of JHS Svendgaard Laboratories Limited 4 "Transferor Company") with Vedic Cosmeccuticals Private Limited ("Transferee Company") ("Scheme"), on a going concern basis, under the provisions of section 230-232 of the

However, the Board of Directors of the Company in the meeting held on 05th March 2024, after deliberations and considering the unforescen challenges that are being faced in integration and other technical issues approved the proposal for withdrawal of the Scheme and passed the necessary resolution confirming the termination of the proposed

anialgamation and withdrew the application submitted to the Stock Exchange under Regulation 37 of the SEBI Listing Regulations. As a result, the scheme was revoked, and all

The National Company Law Tribunal, Chandigarh Bench ("NCLT") on 10 August, 2023, had approved the Composite Scheme of Arrangement between JHS Svendgaard Retail Ventores Private Limited ("Resulting Company"), JHS Svendgaard Brands Limited ("Transferor Company") and JHS Svendgaard Laboratories Limited ("Demerged / Transferee Company") and their respective shareholders and ereditors ("Scheme") under the provisions of Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 CACT and with the Rules framed thereunder. This Scheme is set to become effective as of the appointed date, which is the 1 April 2021 and the certified order copy was submitted

As a result

a) The Transferor Company has been merged with the Transferee Company and its financial data shall not been consolidated in these financial results.

b) Op 12 September, 2023. Transferee Company issued 1,34.96,297 shares to the shareholders of Transferor Company in accordance with the ratio outlined in the scheme. At present, we have received she trading approval form the both Stock exchanges namely BSE and NSE dated on 07 February, 2024.

e) The Resulting Company has been demerged and is no longer a subsidiary company. Its financials have also not been consolidated in these financial results and also, allotted 64.92,600 equity shares to the shareholders of JHS Svendgaard Laboratories Limited on the 12 September, 2023, in accordance with the scheme's specified ratio. The Corporate

Following the submissions, both stock exchanges mised several queries, which were promptly and comprehensively addressed. However, it's important to note that as of the current

- As Stated above, pursuant to the requirements of Ind AS 103 "Business Combination", the company has accounted merger by using pooling of interest method in the financial results in line with the Scheme. Accordingly the linancial information presented for the prior periods has been restated as per Jud AS 103
- Figure for the quarter ended 31 Match 2024 are the balancing ligures between the audited year to date figures of the respective financial year and the unaudited figures upto third

Provides period figures have been re-grouped / re-classified wherever necessary, to conform to current period's classification or also in order to comply with the requirements of the

Place : New Delhi Date : 18 May 2024

C

ard Lab For and on behan of Board of Ne New Delhi 9 Nikhil Nanda Managing Director 六 DIN: 00051501



Annexure-C

May 18, 2024

То

The Listing Department Bombay Stock Exchange Limited Department of Corporate Services Phiroze Jeejeebhoy Towers, Dalal Street Mumbai – 400001 The Listing Department National Stock Exchange of India Limited Exchange Plaza, C-1, Block-G Bandra Kurla Complex Mumbai – 400051

Scrip Code: 532771

Trading Symbol: JHS

Sub: Declaration with respect to Auditors Report with Unmodified Opinion for the Annual Audited Financial Results (Standalone and Consolidated) for the year ended March 31, 2024 - Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir,

Pursuant to the provisions of Regulation 33(3)(d) of the Listing Regulations, we hereby declare that M/s Tattvam & Co., Chartered Accountants, Statutory Auditors of the Company have issued an Audit Report with unmodified opinion on the Audited Standalone and Consolidated Financial Results for the Quarter and Financial Year ended March 31, 2024.

We request you to kindly take the same on record.

Thanking You,

For JHS Svendgaard Laboratories Limited

New Delhi

Ashish Goel



Registered Office : Trilokpur Road, Kheri (Kala-Amb), Tehsil-Nahan, Distt. Sirmour, Himachal Pradesh - 173030, INDIA Tel. : +91-1702-302119/121/102 - Fax : +91-1702-302125