

DEY'S

DEY'S MEDICAL STORES (Manufacturing) LIMITED.

Balance Sheet as at 31st March, 2021

		(RUPEES IN THOUSAND)	
	Note No.	As at 31.3.2021	As at 31.3.2020
I. EQUITY AND LIABILITIES :			
(1) SHAREHOLDERS' FUNDS :			
(a) Share Capital	2	8512	8512
(b) Reserve and Surplus	3	698734	594647
(2) NON CURRENT LIABILITIES :			
(a) Long-Term Borrowings	4	18623	13695
(b) Deferred Tax Liabilities (Net)	5	(1969)	(1903)
(c) Long-Term Provisions	6	110835	71665
(3) CURRENT LIABILITIES :			
(a) Short-Term Borrowings	7	5333	7075
(b) Trade Payables	8	35927	56998
(c) Other Current Liabilities	9	88529	63214
(d) Short-Term Provisions	10	1702	851
(4) DSC DIVISION :			
Total :		966226	814754

II. ASSETS :

(1) NON-CURRENT ASSETS :			
(a) Properties, Plant and Equipment Tangible Assets	11	57734	58077
(b) Long-Term Loans and Advances	12	96049	74119
(c) Other Non-Current Assets	13	230620	150145
(2) CURRENT ASSETS :			
(a) Inventories	14	214938	235587
(b) Trade Receivables	15	132426	116226
(c) Cash and Cash Equivalents	16	169247	133087
(d) Short-Term Loans and Advances	17	65212	47513
(3) H.O.ACCOUNTS :			
Total :		966226	814754

Notes 1 to 27 are an integral part of these financial statements.

In terms of our separate report of even date

for NUNDY ROY & CO.
Chartered Accountants

CA. D.K. SAHA
No. 6, Old Post Office Street
Kolkata, the 25th August, 2021



GAUTAM DEY
Managing Director
RANAJIT DEY
Joint Managing Director
RAJARSHI DUTTA
Chief Executive Officer

D E Y ' S

Dey's Medical Stores (Manufacturing) Limited

D E Y ' S

Note : 1

1. Significant Accounting Policies :

(a) Method of Accounting :

These Financial Statement have been prepared to comply with the Generally Accepted Accounting principles in India, including the Accounting Standards notified under the relevant provisions of the Companies Act, 2013.

The financial statements are prepared on accrued basis under historical cost convention, except for Land and Factory Buildings which are carried at revalued amounts.

(b) Recognition of Income & Expenses :

- i) Sales and Purchases are accounted for, on the basis of passing of the title to the goods.
- ii) Sales comprise of sale price of goods exclude Trade Discount & GST.
- iii) Service income excludes GST.
- iv) All item of Income & Expenses have been accounted for on accrual basis except for those income stipulated for recognition on realisation basis on the ground of uncertainty under AS-9.

(c) Research & Development :

Revenue expenditure on Research and Development is charged out as expenses in the year in which it is incurred. Capital Expenditure, if any, on Research and Development is included in Fixed Assets and the Depreciation is provided on the same basis as on other assets.

(d) Retirement Benefits :

Contribution to Provident Funds and Pension Funds are accounted for on actual liability basis. Liabilities in respect of Gratuity Fund have been accounted for on the basis of amount paid / payable to Life Insurance Corporation of India under their respective schemes.

(e) Depreciation :

Depreciation on Fixed Assets is provided to the extent of depreciable amount on the written down value method in terms of the useful life of assets specified in Schedule II of the Companies Act 2013, except for the Factory Building the estimated useful life is still remaining for 21 years with effect from April 2014, based on an independent technical study and evaluation of the useful life of the asset conducted in this regard and management's assessment thereof.

(f) Capitalization of Expenditure :

Expenses which are of Capital in nature are capitalised at cost.

(g) Inventories :

Inventories are valued as under :-
Raw Materials and Packing Materials at Weighted Average cost.
Stores and Spares at cost.
Work-in-Progress is valued at cost.
Finished Goods at cost.
Traded Goods at cost.

(h) Foreign Currencies :

Transactions in Foreign Currencies are converted into Rupee at the rate at which it is debited/credited by the bank.



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DEY'S MEDICAL STORES (Manufacturing) LIMITED.

Notes to Financial Statements for the year ended 31.3.2021.

(RUPEES IN THOUSAND)

As at 31.3.2021 As at 31.3.2020

Note : 2. Share Capital

a) Authorised Share Capital :

9,50,000 Equity Shares of Rs. 10/- each (2019-20 : 950000 Equity Shares of Rs. 10/- each)	9500	9500
5,000 12% Taxable Cumulative Preference Shares of Rs. 100/- each (2019-20 : 5,000 12% Taxable Cumulative Preference Shares of Rs. 100/- each)	500	500
	10000	10000

b) Issued, Subscribed and Paid-up

8,51,186 Equity Shares of Rs. 10/- each (2019-20 : 851186 Equity Shares of Rs. 10/- each)	8512	8512
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c) Details of Shareholders holding more than 5% of the aggregate Shares in the Company

	As at 31.3.21		As at 31.3.20	
Name of the Shareholder	Number of Shares	% of holding	Number of Shares	% of holding
Dey's Medical Stores Pvt. Ltd. (Holding Company)	836491	98.27	836491	98.27

d) Reconciliation of the Equity Shares outstanding at the beginning
and at the end of the reporting period

	As at	31.3.21	As at	31.3.20
	Number of Shares	Amount Rs'000	Number of Shares	Amount Rs'000
At the beginning of the year	851186	8512	851186	8512
Add/Less : During the year	-	-	-	-
At the end of the year	851186	8512	851186	8512



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DEY'S MEDICAL STORES (Manufacturing) LIMITED,

Notes to Financial Statements for the year ended 31.3.2021,

		(RUPEES IN THOUSAND)	
		As at 31.3.2021	As at 31.3.2020
Note : 3. RESERVES AND SURPLUS			
a) Capital Reserve			
Acquisition of Building			
As per last Balance Sheet	3101	3453	
Less : Depreciation on increased Value of Assets due to Acquisition	316	352	
		2785	3101
Revaluation of Factory, Land & Building			
		1270	1270
b) General Reserve			
As per last Balance Sheet	268120	248120	
Add : Transferred from Surplus	30000	20000	
		298120	268120
c) Surplus			
As per last Balance Sheet	322156	273107	
Add : Profit for the year	106105	69900	
Less : Appropriations			
Proposed Dividend on Equity Shares	1702	851	
Transferred to General Reserve	30000	20000	
		396559	322156
		698734	594647



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DEY'S MEDICAL STORES (Manufacturing) LIMITED.

Notes to Financial Statements for the year ended 31.3.2021.

	(RUPEES IN THOUSAND)	
	As at 31.3.2021	As at 31.3.2020
Note : 4. LONG TERM BORROWING		
Unsecured Loans and Advances		
Dey's Medical Stores Pvt. Ltd. (Holding Company)	6104	2502
Security Deposit	12519	11193
	18623	13695
Note : 5. DEFERRED TAX LIABILITIES (Net) :		
Deferred Tax Liabilities	(1903)	(1874)
Less : Deferred Tax Assets	(66)	(29)
	(1969)	(1903)
Note : 6. LONG TERM PROVISIONS		
For Income Tax	109610	70440
For Frindge Benefit Tax	1225	1225
	110835	71665
Note : 7. SHORT TERM BORROWING		
Unsecured :		
For Advance from Customer	5333	7075
	5333	7075
Note : 8. TRADE PAYABLES		
For Goods and Expenses		
Due to micro and small enterprise	733	1036
Due to other than micro and small enterprise	35194	55692
	35927	56998
Note : 9. OTHER CURRENT LIABILITIES		
Statutory Liabilities	32119	20441
Other Liabilities	56356	42717
Unpaid Dividend	54	56
	88529	63214
Note : 10. SHORT TERM PROVISIONS		
For Proposed Dividend	1702	851
	1702	851



D E Y' S

Dey's Medical Stores (Manufacturing) Limited

Notes to Financial Statements for the year ended 31.3.2021.

NOTE : 11

(RUPEES IN THOUSANDS)

PROPERTIES, PLANT AND EQUIPMENT

DESCRIPTION	COST			DEPRECIATION					NET BOOK VALUE			
	As at 1.4.2020	Additions /Adjust- ments	Deductions /Adjust- ments	As at 31.3.2021	Upto 1.4.2020	For the Year	Acquisition/ charged to Capital Reserve	Deductions /Adjust- ments	Upto 31.3.2021	Adjustment with Retained earnings Upto 31.3.2021	As at 31.3.2021	As at 31.3.2020
Tangible Asset												
LAND	13512 #	-	-	13512	-	-	-	-	-	-	13512	13512
BUILDING	12406 **	-	-	12406	6879	239	316	-	7434	-	4972	5527
FACTORY BUILDING	84479 #	-	-	84479	77066	483	-	-	77549	-	6930	7413
PLANT, MACHINERY & EQUIPMENT	180583	6985	-	187568	149863	5915	-	-	155778	563	31227	30157
FURNITURE & FITTINGS	8666	-	-	8666	8391	64	-	-	8455	-	211	275
VEHICLES	9881	-	-	9881	8680	311	-	-	8991	8	882	1193
TOTAL	309527	6985	-	316512	250879	7012 (*)	316	-	258207	571	57734	58077
Previous Year	296000	13527	-	309527	244310	6217 (*)	352	-	250879	571	58077	51119

(*) Depreciation on Fixed Assets for the year is provided to the extent of depreciable amount on the written down value method in terms of the useful life of assets specified in Schedule II of the Companies Act'2013.

(**) Flats acquired in Financial Year 2006-07, valued Rs. (in thousands) 72,51 are capitalised by crediting Capital Reserve in the Financial Year 2010-11.

(#) Land & Factory Buildings have been revalued by a Chartered Engineer and Government Registered Valuer on 31.3.1992. The net increase on Revaluation amounting to Rs. (in thousands) 84657 (Land 13257 and Factory Buildings 71390) has been credited to Capital Reserve on 31.3.1992



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DEY'S MEDICAL STORES (Manufacturing) LIMITED.

Notes to Financial Statements for the year ended 31.3.2021.

(RUPEES IN THOUSAND)

As at 31.3.2021 As at 31.3.2020

Note : 12. LONG TERM LOANS AND ADVANCES

Unsecured, Considered Good :

For Security Deposit	6039	6216
For Income-Tax	88392	66197
For Others	1618	1706
	<u>96049</u>	<u>74119</u>

Note : 13. OTHER NON-CURRENT ASSETS

Margin Money for Letter of Credit/Bank Guarantee
Fixed Deposit - Margin for Cash Credit
Fixed Deposit

29985	-
1200	-
199435	150145
<u>230620</u>	<u>150145</u>

Note : 14. INVENTORIES

As taken, valued at cost and certified by the Management

Raw Materials and Packing Materials	37426	43161
Manufactured Intermediaries	4	310
Work-in-Progress	15509	11503
Finished Goods	151763	168512
Traded Goods	8662	11424
	<u>213364</u>	<u>234910</u>
Stock in Transit of Finished Goods	713	-
Stores & Spare Parts	861	677
	<u>214938</u>	<u>235587</u>

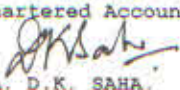

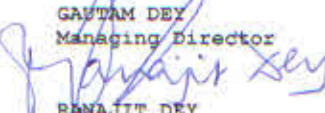



DEY'S MEDICAL STORES (Manufacturing) LIMITED.

Notes to Financial Statements for the year ended 31.3.2021.

		(RUPEES IN THOUSAND)	
		As at 31.3.2021	As at 31.3.2020
Note : 15. TRADE RECEIVABLES			
(i) Receivable outstanding for a period exceeding six months :			
a) Considered Good in respect of which the Company is fully Secured	1886	1112	
b) Considered Good - Unsecured	6013	7392	
		7899	8504
(ii) Other Receivables :			
a) Considered Good in respect of which the Company is fully Secured	6093	6522	
b) Considered Good - Unsecured	118434	101200	
		124527	107722
		132426	116226
Note : 16. CASH AND CASH EQUIVALENT			
a) Bank Balance :			
With Scheduled Banks on Current Account	53342	28721	
In Unpaid Dividend Accounts	54	56	
Margin Money for Letter of Credit/ Bank Guarantee	-	29985	
Fixed Deposit - Margin for Cash Credit	-0	1200	
Fixed Deposit	102090	66170	
		155486	126132
b) Cheques in hand		5600	3849
c) Cash Balance :			
in hand	872	981	
in transit	7289	2125	
		8161	3106
		169247	133087
The Company has a Cash Credit Account with UCO Bank, New Market Branch, Kolkata-700087, by pledging of Fixed Deposits. However, the Company has a favourable balance as at 31st March, 2021 in the Cash Credit Account.			
Note : 17. SHORT TERM LOANS AND ADVANCES			
For Purchase		9601	3131
Related Parties		4309	6151
For Sundries		1549	2310
Interest Accrued on Fixed Deposits		836	758
Balance with Govt. Authorities			
For Excise	3	42	
For Goods and Service Taxes	48914	48917	35121
		65212	47513



D E Y' S		(Rupees in Thousand)	
Dey's Medical Stores (Manufacturing) Limited			
Cash Flow Statement for the Year Ended 31.03.2021.		2020-21	2019-20
A. Cash Flow from Operating Activities :			
Net Profit before tax & Extra ordinary items		145209	94222
Adjustment for :-			
Depreciation	7012		6217
Interest Income	(20021)		(15169)
(Profit)/Loss on Sale of Assets	-		-
Finance Costs	1299		1568
		(11710)	(7384)
Operating Profit Before Working Capital Changes		133499	86838
Adjustment for :-			
Decrease/(Increase) in Trade & Other Receivables	(33899)		(7943)
Decrease/(Increase) in Inventories	20649		(11105)
(Decrease)/Increase in Trade & Other Payables	2502		(1892)
		(10748)	(20940)
Cash generated from operation		122751	65898
Income Tax Paid (net of refunds)		(22195)	(28322)
Net Cash from Operating Activities		100556	37576
B. Cash Flow from Investing Activities :			
Purchase of Fixed Assets	(6985)		(13527)
Proceeds from sale of Fixed Assets	-		-
Interest Income	20021		15169
Net Cash used in Investing Activities		13036	1642
C. Cash Flow from Financing Activities :			
Long-term Loans & Advances, Other Non-Current Assets, Long-term borrowings	(75282)		(17276)
Finance Cost	(1299)		(1568)
Dividend Paid	(851)		(1277)
Tax on Dividend	-		(262)
Net Cash used in Financing Activities		(77432)	(20383)
Net increase/(decrease) in Cash & Cash Equivalents		36160	18835
Cash & Cash Equivalents at the beginning of the year		133087	114252
Cash & Cash Equivalents at the closing of the year		169247	133087
Note : The Cash Flow Statement has been prepared under the "Indirect method" as set out in the Accounting Standard 3 : "Cash Flow Statements". In terms of our separate report of even date			
For NUNDY ROY & CO. Chartered Accountants  CA. D.K. SAHA, Partner No.6, Old Post Office Street Kolkata, the 25th August, 2021		 GASTAM DEY Managing Director  RANAJIT DEY Joint Managing Director  RAJARSHI DUTTA Chief Executive Officer	

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DEY'S MEDICAL STORES (Manufacturing) LIMITED.

Statement of Profit and Loss for the year ended 31st March, 2021

		(RUPEES IN THOUSANDS)	
		Year Ended 31.3.2021	Year Ended 31.3.2020
INCOME			
Revenue from operations	18	1101107	1090109
Other Income	19	20074	15453
TOTAL REVENUE		1121181	1105562
EXPENDITURE			
Cost of Materials consumed	20	298726	325643
Purchases of Traded Goods	21	48056	67434
Changes in inventories of Finished Goods, Work-In-Progress and Traded Goods	22	15810	(8358)
Employee benefits expense	23	386722	368285
Finance costs	24	1299	1568
Depreciation & Amortisation expense	25	7012	6217
Other expenses	26	218347	250551
TOTAL EXPENSES		975972	1011340
Profit before exceptional and extraordinary items and tax		145209	94222
Exceptional Items		-	-
Profit before extraordinary items and tax		145209	94222
Extraordinary Items		-	-
Profit before Tax		145209	94222
TAX EXPENSES			
Current Tax		39170	24351
Deferred Tax charge/(credit)		(66)	(29)
Tax adjustments related to previous year		-	-
		39104	24322
Profit for the Period		106105	69900
Earning per equity share:			
(i) Basic		124.65	82.12
(ii) Diluted		124.65	82.12

Notes 1 to 27 are an integral part of these financial statements.

In terms of our separate report of even date

for NUNDY ROY & CO.
Chartered Accountants

CA. D.K. SAHA
No. 6, Old Post Office Street
Kolkata, the 25th August, 2021



GAUTAM DEY
Managing Director

RAJAJIT DEY
Joint Managing Director

RAJARSHI DUTTA
Chief Executive Officer

DEY'S

DEY'S MEDICAL STORES (Manufacturing) LIMITED.

Notes to Financial Statements for the year ended 31.3.2021.

		(RUPEES IN THOUSAND)	
		Year Ended	Year Ended
		31.3.2021	31.3.2020
Note : 18. REVENUE FROM OPERATIONS			
(1) (a) Sale of Products			
Finished Goods	1002943	967674	
Traded Goods	95748	121074	
	1098691	1088748	
Less : Excise Duty	-	309	
		1098691	1088439
(b) Sale of Services			
Handling & Collection Charges	257	277	
		257	277
(c) Other Operating Revenue			
Miscellaneous Receipts		2159	1393
		1101107	1090109
Note : 19. OTHER INCOME			
Interest	20021	15169	
Insurance Claim	53	284	
	20074	15453	



DEY'S MEDICAL STORES (Manufacturing) LIMITED.

Notes to Financial Statements for the year ended 31.3.2021.

(RUPEES IN THOUSAND)
 Year Ended 31.3.2021 Year Ended 31.3.2020

Note : 20. COST OF MATERIALS CONSUMED

Opening Stock	43161	40388
Add : Purchases	292991	328416
	336152	368804
Less : Closing Stock	37426	43161
	298726	325643

Note : 21. PURCHASES OF TRADED GOODS

Purchases of Traded Goods	48056	67434
	48056	67434

Note : 22. CHANGE IN INVENTORIES OF FINISHED GOODS, WORK-IN-PROGRESS AND TRADED GOODS

Closing Stock :		
Finished Goods	151763	168512
Work-in-Progress	15509	11503
Traded Goods	8662	11423
Manufactured Intermediaries	4	310
	175938	191748
Less : Opening Stock :		
Finished Goods	168512	158400
Work-in-Progress	11503	11432
Traded Goods	11423	13471
Manufactured Intermediaries	310	87
	191748	183390
	15810	(8358)



D E Y 'S

DEY'S MEDICAL STORES (Manufacturing) LIMITED.

Notes to Financial Statements for the year ended 31.3.2021.

	(RUPEES IN THOUSAND)	
	Year Ended 31.3.2021	Year Ended 31.3.2020
Note : 23. EMPLOYEE BENEFITS EXPENSE		
Salary, Wages, Bonus and Allowances	331230	314210
Contribution to Employees' Gratuity Fund	15000	12500
Contribution to Employees' Provident Fund	11865	10930
Contribution to Employees' Pension Fund	11885	12155
One time Settlement	5915	4705
Employees' State Insurance	1793	4937
Workmen and Staff Welfare Expenses	9034	8848
	<u>386722</u>	<u>368285</u>
Note : 24. FINANCE COST		
Interest Expenses	1097	1219
Bank Charges	202	349
	<u>1299</u>	<u>1568</u>
Note : 25. DEPRECIATION & AMORTISATION EXPENSE		
Depreciation on Tangible Assets	<u>7012</u>	<u>6217</u>



DEY'S

DEY'S MEDICAL STORES (Manufacturing) LIMITED.

Notes to Financial Statements for the year ended 31.3.2021.

	(RUPEES IN THOUSAND)	
	Year Ended 31.3.2021	Year Ended 31.3.2020
Note : 26. OTHER EXPENSES :		
Power, Light & Fuel	18263	19648
Rent	6877	7061
Repairs-		
To Buildings	2484	3019
To Machineries	22184	23050
[Including Rs. 1984 (2019-20 Rs.2170) for spare parts consumed]		
To others	10882	7969
Insurance	3037	2169
Rates & Taxes	686	1229
Sundry Manufacturing Expenses	2777	2960
Travelling, Conveyance & Motor car	36732	61600
Publicity & Advertisement	28169	32844
Telephone Charges	759	864
Printing & Stationery	4026	5090
Postage & Telegram	871	1182
General Charges	5832	7285
Liveries & Draperies	589	632
Magazine & Journals	59	77
Entertainment	435	733
Internal Auditors' Remuneration	1192	1076
Freight, Handling & Delivery	32367	32776
Subscription	176	258
Trade Mark Expenses	66	251
Law Charges	164	231
Commission to C&F Agent	17846	16922
Research & Testing	9121	9044
Royalty Paid	1166	1180
Commission to Directors	3676	2827
Auditors' Remuneration		
Audit Fee	360	300
Out of Pocket Expenses	72	60
In other capacity (for Tax Audit, GST Audit, Miscellaneous Certification)	382	91
Cost Audit Fee	107	105
Profession tax	32	23
Breakage	1595	2213
Bad Debts Written off	48	-
C.S.R. Expenditure	1526	1474
Operational Expenditure for C&F Agent	794	425
GST Paid	2995	3883
	218347	250551



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DEY'S MEDICAL STORES (Manufacturing) LIMITED.

Notes to Financial Statements for the year ended 31.3.2021.

Note : 27.

1. Related Party Disclosure :

SL NO.	NAME OF THE PARTY	NATURE OF RELATIONSHIP	TRANSACTION DURING THE YEAR
I) a)	Dey's Medical Stores Pvt. Ltd.	Holding Company	Closing Balance on Inter Company A/C is Rs. 61 thousand as on 31.03.2021. (Rs.2502 thousand as on 31.03.2020)
b)	-do-	Holding Company	Sales Promotion Expense paid Rs. 4690 thousand (Net). Previous Year Rs.4710 thousand(Net)
c)	-do-	Holding Company	Royalty payment made Rs.1166 thousand (Net). Previous Year Rs.1180 thousand(Net)
II) a)	Dey's Medical U.P. (Pvt.) Ltd.	Related Party	Handling & Collection Received Rs. 257 thousand.(Net) Previous Year Rs. 277 thousand(Net)
b)	-do-	Related Party	Finished goods purchased Worth Rs 9383 thousand. Previous Year Rs.11091 thousand(Net)
c)	-do-	Related Party	Advertisement Expenses recovered Rs. 1542 thousand(Net) Previous Year Rs.1664 thousand(Net)
III) Mr. Gautam Dey		Managing Director	Commission paid Rs. 1452 thousand. Previous Year Rs.942 thousand(Net)
IV) Mr. Ranajit Dey		Jt.Managing Director	Commission paid Rs. 1452 thousand. Previous Year Rs.942 thousand(Net)
V) Mr. Subharthee Dey		Wholesale Director	Commission paid Rs. 772 thousand. Previous Year Rs.942 thousand(Net)

This disclosure is made due to application of Accounting Standard 18 (AS-18) issued by The Institute of Chartered Accountants of India.



DEY'S

DEY'S MEDICAL STORES (Manufacturing) LIMITED.

Notes to Financial Statements for the year ended 31.3.2021.

2. A clause in the earlier DPCO stipulated that if the manufacturer purchases the Bulk Drug at a price lower than the price allowed to him by the Government while fixing the price of his formulations, then in such cases the difference to be paid to the Government by the manufacturer. The Government of India had appointed a committee consisting of three members headed by a retired High Court Judge to go into the demands made on the pharmaceutical companies including Dey's Medical Stores (Mfg.) Ltd. under the DPCO. Demands aggregating to Rs. 40549 thousand tentatively had been raised on Dey's Medical Stores (Mfg) Ltd in 1987, 1990 and 1995 for payment into the Drug Price Equalisation Account (DPEA) under the DPCO 1979 and 1987 read with DPCO 1995, being the difference between the price of bulk drugs, owing to the Government. The Company disputed the said demands and obtained legal advice that such demands are not sustainable in law.
3. Sale of Products excludes GST of Rs. 131764 thousand (Previous year Rs. 130090 thousand).
4. Contingent Liabilities not provided for :-
- Counter Guarantee given by the Company to the bank against guarantee given by the bank on account of Purchase of Raw Materials from Foreign Suppliers amounted Rs. 4405 thousand against Rs. 7002 thousand in the previous year.
5. Amount due to Micro & Small enterprises under MSMED Act, 2006 is Rs. 773 thousand (Previous year Rs. 1036 thousand). This information has been determined to the extent such parties have been identified on the basis of information available with the company.
- No interest liability has been accrued on account of default in payment to relevant enterprises.
6. The particulars of non-resident Shareholders, to whom dividends were declared and payable/paid for the year, are as under :-

	Current Year	Previous Year
i) Number of non-resident shareholders	1	1
ii) Number of Ordinary Shares held by them	68	68
iii) Gross amount of dividend (Rs.)	170	68
iv) Years to which dividend relates	2020-21	2019-20

7. Value of Imports on CIF Basis:- (Rs. in thousands)
- | | | |
|---------------|-------|-------|
| Raw Materials | 38625 | 47979 |
|---------------|-------|-------|
8. Earnings in Foreign Currency-Export on FOB Basis
- | | | |
|--|---|---|
| | - | - |
|--|---|---|



D E Y ' S

Dey's Medical Stores (Manufacturing) Limited

Notes to Financial Statements for the year ended 31.3.2021.

9. CONSUMPTION OF MATERIALS:

(RUPEES IN THOUSANDS)

	31.3.2021 Value	31.3.2020 Value
i) L-Base	46343	50609
ii) Chloramphenicol Palmitate	20076	31830
iii) Others - include materials (None of which individually accounts for more than 10% of total consumption)	232307	243204
	298726	325643

	Value	%	Value	%
a) Raw Materials & Packing Materials:				
Imported (including Duty & Clearing Charges)	46343	15.51	50609	15.54
Indigenous	252383	84.49	275034	84.46
	298726	100.00	325643	100.00
b) Components & Spare Parts :				
Imported	-	-	-	-
Indigenous	1984	100.00	2170	100.00
	1984	100.00	2170	100.00

10. The Company is exclusively engaged in the business of Pharmaceuticals Products which is considered as the only reportable segment referred to in Statement on Accounting Standard (AS 17) for segmental reporting.

11. As per Assessment of the Company no provision is required for impairment of asstes during the Financial Year.

12. i) The Company has a balance of Rs. 6104 thousand in the nature of loan (due to inter-company transaction) payable to its holding Company Dey's Medical Stores Pvt. Ltd. (Previous year Rs. 2502 thousand).

ii) The Company has accepted Security Deposit time to time from its Customers and C&F Agents and amount due as on 31st March,2021 is Rs.12519 thousand (Previous year Rs.11193 thousand).

13. Previous year's figures have been regrouped/rearranged wherever necessary.

