

Balance Sheet of XYZ Pharmaceuticals (in Rs. Cr.)

	March 2023	March 2022	March 2021
EQUITIES AND LIABILITIES			
SHAREHOLDER'S FUNDS			
Equity Share Capital	83.35	83.30	83.25
TOTAL SHARE CAPITAL	83.35	83.30	83.25
Reserves and Surplus	24,200.00	21,000.00	19,500.00
TOTAL RESERVES AND SURPLUS	24,200.00	21,000.00	19,500.00
TOTAL SHAREHOLDERS FUNDS	24,283.35	21,083.30	19,583.25
NON-CURRENT LIABILITIES			
Long Term Borrowings	0.00	0.00	0.00
Deferred Tax Liabilities	425.00	300.00	0.00
Other Long Term Liabilities	160.00	120.00	90.00
Long Term Provisions	10.00	8.00	30.00
TOTAL NON-CURRENT LIABILITIES	595.00	428.00	120.00
CURRENT LIABILITIES			
Short Term Borrowings	800.00	2,200.00	1,000.00
Trade Payables	2,200.00	1,800.00	1,400.00
Other Current Liabilities	2,500.00	2,000.00	1,800.00
Short Term Provisions	350.00	300.00	250.00
TOTAL CURRENT LIABILITIES	5,850.00	6,300.00	4,450.00
TOTAL CAPITAL AND LIABILITIES	30,728.35	27,811.30	24,153.25
ASSETS			
NON-CURRENT ASSETS			
Tangible Assets	5,300.00	4,800.00	4,200.00
Intangible Assets	2,600.00	2,200.00	1,800.00
Capital Work-In-Progress	1,000.00	1,100.00	900.00
Other Assets	50.00	70.00	50.00
FIXED ASSETS	8,950.00	8,170.00	7,950.00
Non-Current Investments	3,300.00	3,000.00	2,800.00
Deferred Tax Assets	350.00	30.00	250.00
Long Term Loans And Advances	60.00	1.00	1.00
Other Non-Current Assets	180.00	600.00	300.00
TOTAL NON-CURRENT ASSETS	12,840.00	11,801.00	11,301.00
CURRENT ASSETS			
Current Investments	4,000.00	2,000.00	2,200.00
Inventories	4,200.00	3,400.00	3,000.00

	March 2023	March 2022	March 2021
Trade Receivables	4,800.00	4,500.00	4,000.00
Cash And Cash Equivalents	1,500.00	2,000.00	1,500.00
Short Term Loans And Advances	0.00	0.00	0.00
Other Current Assets	3,200.00	1,900.00	1,600.00
TOTAL CURRENT ASSETS	17,700.00	14,800.00	12,300.00
TOTAL ASSETS	30,540.00	26,601.00	23,601.00

Profit & Loss Account of XYZ Pharmaceuticals (in Rs. Cr.)

	March 2023	March 2022	March 2021
INCOME			
REVENUE FROM OPERATIONS (Net)	17,400.00	15,500.00	14,200.00
Other Income	900.00	600.00	500.00
TOTAL REVENUE	18,300.00	16,100.00	14,700.00
EXPENSES			
Cost Of Materials Consumed	3,500.00	3,200.00	3,000.00
Purchase Of Stock-In Trade	2,000.00	1,800.00	1,500.00
Operating And Direct Expenses	0.00	0.00	0.00
Changes In Inventories Of FG,WIP And Stock-In Trade	-250.00	150.00	-200.00
Employee Benefit Expenses	3,200.00	2,900.00	2,600.00
Finance Costs	25.00	20.00	30.00
Depreciation And Amortisation Expenses	1,000.00	950.00	900.00
Other Expenses	5,800.00	5,200.00	4,800.00
TOTAL EXPENSES	15,275.00	14,220.00	12,630.00
PROFIT BEFORE TAX	3,025.00	1,880.00	2,070.00
TAX EXPENSES			
Current Tax	900.00	600.00	700.00
Deferred Tax	100.00	80.00	50.00
TOTAL TAX EXPENSES	1,000.00	680.00	750.00
PROFIT AFTER TAX	2,025.00	1,200.00	1,320.00
OTHER ADDITIONAL INFORMATION			
Earnings Per Share (Basic)	121.50	72.00	79.20
Earnings Per Share (Diluted)	121.00	71.50	78.80

	March 2023	March 2022	March 2021
DIVIDEND AND DIVIDEND PERCENTAGE			
Equity Share Dividend	600.00	500.00	450.00

Analysis:

Revenue from Operations:

- **March 2023:** Revenue from operations amounted to Rs. 17,400.00 Cr, driven by strong sales in pharmaceutical products.
- **March 2022:** Revenue increased to Rs. 15,500.00 Cr, reflecting expanded market presence and product offerings.
- **March 2021:** Revenue reached Rs. 14,200.00 Cr, indicating steady growth despite market challenges.

Expenses:

- **Cost of Materials Consumed:** Increased marginally year-over-year, indicating cost management efforts.
- **Employee Benefit Expenses:** Rose due to increased headcount and wage adjustments.
- **Other Expenses:** Mainly operational and administrative costs, including marketing and distribution expenses.

Profitability:

- **Profit Before Tax:** Improved from Rs. 1,880.00 Cr in March 2022 to Rs. 3,025.00 Cr in March 2023, driven by higher revenues and effective cost controls.
- **Profit After Tax:** Increased from Rs. 1,200.00 Cr to Rs. 2,025.00 Cr, reflecting efficient tax management and improved operational efficiency.

Earnings Per Share (EPS):

- **Basic EPS:** Rose from 72.00 in March 2022 to 121.50 in March 2023, indicating higher profitability per share.
- **Diluted EPS:** Also increased, showing potential growth in earnings per diluted share.

Dividend:

- **Equity Share Dividend:** Increased steadily, reflecting the company's commitment to returning value to shareholders.

Income Tax Return for XYZ Pharmaceuticals (Financial Year Ending March 2023)

Part I: Income

1. **Revenue from Operations:**
Gross Revenue: Rs. 18,000.00 Cr
Net Revenue (after Excise/Service Tax/Other Levies): Rs. 17,400.00 Cr
2. **Other Income:** Rs. 900.00 Cr
3. **Total Income:**
Total Operating Revenues: Rs. 18,300.00 Cr
Total Other Income: Rs. 900.00 Cr
Total Gross Income: Rs. 19,200.00 Cr

Part II: Expenses

1. **Cost of Materials Consumed:** Rs. 3,500.00 Cr
2. **Purchase of Stock-In Trade:** Rs. 2,000.00 Cr
3. **Employee Benefit Expenses:** Rs. 3,200.00 Cr
4. **Finance Costs:** Rs. 25.00 Cr
5. **Depreciation and Amortisation Expenses:** Rs. 1,000.00 Cr
6. **Other Expenses:** Rs. 5,800.00 Cr
7. **Total Expenses:** Rs. 15,525.00 Cr

Part III: Computation of Income

1. **Profit Before Tax (PBT):** Rs. 3,675.00 Cr
(Total Gross Income - Total Expenses)
2. **Taxable Income:**
Profit Before Tax (PBT): Rs. 3,675.00 Cr

Part IV: Tax Computation

1. **Tax on Total Income:**
 - Current Tax:
@ 25% on Rs. 3,675.00 Cr = Rs. 918.75 Cr
 - Surcharge:
@ 10% on Tax due (if applicable)
 - Education Cess:
@ 4% on Tax including Surcharge = Rs. 36.75 Cr
2. **Total Tax Payable:**
Current Tax: Rs. 918.75 Cr
Education Cess: Rs. 36.75 Cr
Total Tax Liability: Rs. 955.50 Cr

Part V: Payment of Taxes

1. **Advance Tax Paid:**
As per advance tax instalments paid during the year.
2. **Tax Deducted at Source (TDS):**
Amount deducted and deposited as per TDS provisions.

Part VI: Refunds (if any)

1. **Refund Due:**
If excess tax paid than the calculated liability.

Part VII: Verification

1. **Verification:**
XYZ Pharmaceuticals, represented by [Name of Authorized Signatory], hereby declare that the information provided in this return is true, correct, and complete to the best of our knowledge and belief.

Part VIII: Additional Information

1. **Additional Notes:**
 - The company has computed its income and taxes as per the provisions of the Income Tax Act, 1961.
 - All necessary disclosures and adjustments have been made based on audited financial statements.