

33 Related party transactions (Contd.)**E. Disclosure as required under section 186(4) of the Companies Act, 2013:**

| Particulars | As at March 31, 2021 | As at March 31, 2020 |
|--------------------------|-------------------------|-------------------------|
| Jethu Singh Bhati | | |
| Loans to Directors | - | 35.00 |

The loan has been borrowed for the purpose of marriage ceremony of his daughter and is line with scheme approved by the members by special resolution dated September 17, 2019. The loan is repayable over 4 years and carries a interest of 8.5% per annum. During the year, the Director had repaid the entire loan with interest.

34 Segment reporting**(a) Description of segments**

The board of directors as chief operating decision maker (CODM) of the Company for the purpose of resource allocation and segment performance focuses on single business segment of distribution and trading of pharmaceutical products which include medicines, antibiotics, drugs, biologicals, nutraceuticals and healthcare allied products and hence, there is only one reportable business segment in terms of Ind AS 108, Operating Segments.

The Chief operational decision maker (Board of Directors) monitors the operating results of the entity's business for the purpose of making decisions about resource allocation and performance assessment.

(b) Segment revenue

The Company is domiciled in India. Entire revenue from the operating segment is derived from India.

Information about revenue from major customers

During the year, there is no revenue from a single customer which is more than 10% of the Company's total revenue.

(c) All non-current assets of the Company are located in India.

35 Contingent liabilities

| Particulars | As at March 31, 2021 | As at March 31, 2020 |
|---|-------------------------|-------------------------|
| Claims against the company not acknowledged as debts | | |
| -Income Tax matters | 3.64 | 3.64 |

36 Earnings per share

| Particulars | Year ended March 31, 2021 | Year ended March 31, 2020 |
|---|------------------------------|------------------------------|
| Basic earnings per share | | |
| Profit after tax (A) | 87.89 | 47.76 |
| Number of equity shares of INR 10 each at the end of the year | 8,11,600 | 8,11,600 |
| Weighted average number of equity shares of INR 10 each outstanding during the year (B) | 8,11,600 | 8,11,600 |
| Basic earnings per share - (in INR) (A/B) | 10.83 | 5.88 |

There is no dilution to the basic earnings per share as there are no dilutive potential equity shares.