

AABCP8642F

PATHIK SALES PRIVATE LIMITED

1306, Todi Mansion, 1, La Shun Sarani, Kolkata, Kolkata-700073

CIN : U51109WB1995PTC068754

(F.Y. 2021-2022)

Balance Sheet as at 31st March 2022

₹ in thousand

| Particulars | Note No. | As at 31st March 2022 | As at 31st March 2021 |
|---|----------|-----------------------|-----------------------|
| EQUITY AND LIABILITIES | | | |
| Shareholder's funds | | | |
| Share capital | 3 | 500.00 | 500.00 |
| Reserves and surplus | 4 | 4,33,895.04 | 4,28,367.96 |
| Money received against share warrants | | - | - |
| | | 4,34,395.04 | 4,28,867.96 |
| Share application money pending allotment | 5 | 85.78 | 85.78 |
| Non-current liabilities | | | |
| Long-term borrowings | 6 | 1,03,495.74 | 44,940.86 |
| Deferred tax liabilities (Net) | 7 | - | 9.80 |
| Other long term liabilities | | - | - |
| Long-term provisions | 8 | - | - |
| | | 1,03,495.74 | 44,950.65 |
| Current liabilities | | | |
| Short-term borrowings | | - | - |
| Trade payables | 9 | - | - |
| (A) Micro enterprises and small enterprises | | - | - |
| (B) Others | | 133.77 | 44.00 |
| Other current liabilities | 10 | 198.50 | 298.50 |
| Short-term provisions | 8 | 1,911.94 | 5,134.68 |
| | | 2,244.22 | 5,477.18 |
| TOTAL | | 5,40,220.77 | 4,79,381.57 |
| ASSETS | | | |
| Non-current assets | | | |
| Property, Plant and Equipment and Intangible assets | 11 | | |
| Property, Plant and Equipment | | 1,136.25 | 242.78 |
| Intangible assets | | - | - |
| Capital work-in-Progress | | - | - |
| Intangible assets under development | | - | - |
| Non-current investments | 12 | 80,887.40 | - |
| Deferred tax assets (net) | 7 | 43.25 | - |
| Long-term loans and advances | 13 | 1,72,655.37 | 1,73,148.24 |
| Other non-current assets | | - | - |
| | | 2,54,722.26 | 1,73,391.01 |
| Current assets | | | |
| Current investments | | - | - |
| Inventories | 14 | 41,423.62 | 1,59,511.12 |
| Trade receivables | 15 | 2,18,911.96 | 1,08,635.58 |
| Cash and cash equivalents | 16 | 10,919.81 | 27,322.94 |
| Short-term loans and advances | 13 | 660.00 | - |
| Other current assets | 17 | 13,583.12 | 10,520.93 |
| | | 2,85,498.51 | 3,05,990.56 |
| TOTAL | | 5,40,220.77 | 4,79,381.57 |

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For SIDHARTH MEHTA & CO

Chartered Accountant

(FRN: 0008108S)

SIDHARTH MEHTA

Proprietor

Membership No.: 207043

Place: CHENNAI

Date: 29/09/2022



Sanjay Kumar
 For and on behalf of the Board of Directors
 Sanjay Kumar
 Director
 DIN: 02114514

Rajesh Mehta
 For and on behalf of the Board of Directors
 Rajesh Mehta
 Director
 DIN: 07605326

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CIN : U51109WB1995PTC068754

(F.Y. 2021-2022)

Statement of Profit and loss for the year ended 31st March 2022

₹ in thousand

| Particulars | Note No. | 31st March 2022 | 31st March 2021 |
|--|-----------|-----------------------|---------------------|
| Revenue | | | |
| Revenue from operations | 18 | 1,44,32,184.82 | 74,32,759.62 |
| Less: Excise duty | | - | - |
| Net Sales | | 1,44,32,184.82 | 74,32,759.62 |
| Other income | 19 | 1,098.91 | 6,672.58 |
| Total Income | | 1,44,33,283.72 | 74,39,432.19 |
| Expenses | | | |
| Cost of material Consumed | 20 | - | - |
| Purchase of stock-in-trade | 21 | 1,42,95,355.64 | 75,71,311.70 |
| Changes in inventories | 22 | 1,18,087.50 | (1,59,511.12) |
| Employee benefit expenses | 23 | 1,638.28 | 591.78 |
| Finance costs | 24 | 6,630.95 | 602.74 |
| Depreciation and amortization expenses | 25 | 486.64 | 25.33 |
| Other expenses | 26 | 3,698.73 | 5,978.78 |
| Total expenses | | 1,44,25,897.74 | 74,18,999.20 |
| Profit before exceptional, extraordinary and prior period items and tax | | 7,385.98 | 20,432.99 |
| Exceptional items | | - | - |
| Profit before extraordinary and prior period items and tax | | 7,385.98 | 20,432.99 |
| Extraordinary items | | - | - |
| Prior period item | | - | 7.55 |
| Profit before tax | | 7,385.98 | 20,440.54 |
| Tax expenses | | | |
| Current tax | 27 | 1,911.94 | 5,134.68 |
| Deferred tax | | (53.04) | 9.80 |
| Excess/short provision relating earlier year tax | | - | - |
| Profit(Loss) for the period | | 5,527.08 | 15,296.07 |
| Earning per share-in ₹ | | | |
| Basic | 28 | | |
| Before extraordinary Items | | 110.54 | 305.92 |
| After extraordinary Adjustment | | 110.54 | 305.92 |
| Diluted | | | |
| Before extraordinary Items | | - | - |
| After extraordinary Adjustment | | - | - |

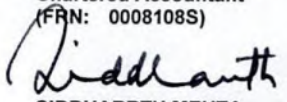
The accompanying notes are an integral part of the financial statements.

As per our report of even date

For SIDHARTH MEHTA & CO

Chartered Accountant

(FRN: 0008108S)



SIDDHARTH MEHTA

Proprietor

Membership No.: 207043

Place: CHENNAI

Date: 29/09/2022



For and on behalf of the Board of Directors



Sanjay Kumar

Director

DIN: 02114514



Rajesh Mehta

Director

DIN: 07605326