

Balance Sheet as at 31st March 2024

₹ in thousand

Particulars	Note No.	As at 31st March 2024	As at 31st March 2023
EQUITY AND LIABILITIES			
Shareholder's funds			
Share capital	3	5,700.00	5,700.00
Reserves and surplus	4	2,33,743.17	1,99,826.83
Money received against share warrants		-	-
		2,39,443.17	2,05,526.83
Share application money pending allotment		-	-
Non-current liabilities			
Long-term borrowings	5	2,00,901.97	1,04,560.62
Deferred tax liabilities (Net)	6	-	-
Other long term liabilities		-	-
Long-term provisions	7	-	-
		2,00,901.96	1,04,560.62
Current liabilities			
Short-term borrowings	8	2.05	(126.60)
Trade payables	9	-	-
(A) Micro enterprises and small enterprises		-	-
(B) Others		11,984.68	7,085.31
Other current liabilities	10	1,527.85	2,557.37
Short-term provisions	7	1,686.79	1,765.63
		15,201.37	11,281.71
TOTAL		4,55,546.50	3,21,369.16
ASSETS			
Non-current assets			
Property, Plant and Equipment and Intangible assets	11		
Property, Plant and Equipment		1,249.17	567.73
Intangible assets		-	-
Capital work-in-Progress		-	-
Intangible assets under development		-	-
Non-current investments	12	8,329.60	-
Deferred tax assets (net)	6	164.78	84.02
Long-term loans and advances	13	90,509.87	2,000.00
Other non-current assets		-	-
		1,00,253.42	2,651.75
Current assets			
Current investments		-	-
Inventories	14	3,11,587.57	2,92,271.65
Trade receivables	15	26,728.50	10,918.66
Cash and cash equivalents	16	13,878.79	10,979.03
Short-term loans and advances	13	-	-
Other current assets	17	3,098.22	4,548.07
		3,55,293.08	3,18,717.41
TOTAL		4,55,546.50	3,21,369.16

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

SIDDHARTH MEHTA
Proprietor
Membership No.: 207043
UDIN : 24207043BKBNNND3466
Place: Chennai
Date: 06/09/2024



For and on behalf of the Board of Directors

Pramod Mehta

Pramod Mehta
Director
DIN: 03331975

Sampathraj Mehta

Sampathraj Mehta
Director
DIN: 06936090

Statement of Profit and loss for the year ended 31st March 2024

₹ in thousand

Particulars	Note No.	31st March 2024	31st March 2023
Revenue			
Revenue from operations	18	5,55,155.52	5,98,820.80
Less: Excise duty		-	-
Net Sales		5,55,155.52	5,98,820.80
Other income	19	126.39	155.61
Total Income		5,55,281.92	5,98,976.41
Expenses			
Cost of material Consumed		-	-
Purchase of stock-in-trade	20	5,05,328.65	6,08,457.42
Changes in inventories	21	(19,315.93)	(64,662.93)
Employee benefit expenses	22	1,976.82	2,053.87
Finance costs	23	12,498.92	6,398.96
Depreciation and amortization expenses	24	547.57	296.17
Other expenses	25	9,023.94	9,131.56
Total expenses		5,10,059.98	5,61,675.05
Profit before exceptional, extraordinary and prior period items and tax		45,221.94	37,301.36
Exceptional items		-	-
Profit before extraordinary and prior period items and tax		45,221.94	37,301.36
Extraordinary items		-	-
Prior period item		-	-
Profit before tax		45,221.94	37,301.36
Tax expenses			
Current tax	26	11,522.09	9,780.94
Deferred tax		(80.76)	(20.51)
Excess/short provision relating earlier year tax	27	(135.73)	-
Profit(Loss) for the period		33,916.34	27,540.93
Earning per share-in ₹			
Basic	28		
Before extraordinary Items		59.50	48.32
After extraordinary Adjustment		59.50	48.32
Diluted			
Before extraordinary Items		59.50	48.32
After extraordinary Adjustment		59.50	48.32

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

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