

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	500.10	500.00
Reserves and surplus	4	5,26,304.81	4,60,137.08
Money received against share warrants		-	-
		5,26,804.91	4,60,637.08
Share application money pending allotment		-	85.78
Non-current liabilities			
Long-term borrowings	5	49,260.81	1,12,610.81
Deferred tax liabilities (Net)	6	-	-
Other long term liabilities		-	-
Long-term provisions	7	-	-
		49,260.81	1,12,610.81
Current liabilities			
Short-term borrowings	8	18,031.12	(39.96)
Trade payables	9	-	-
(A) Micro enterprises and small enterprises		-	-
(B) Others		98,429.34	(52,793.94)
Other current liabilities	10	1,985.05	2,008.78
Short-term provisions	7	35,483.29	7,184.51
		1,53,928.80	(43,640.61)
TOTAL		7,29,994.52	5,29,693.06
ASSETS			
Non-current assets			
Property, Plant and Equipment and Intangible assets	11		
Property, Plant and Equipment		1,209.09	1,142.07
Intangible assets		-	-
Capital work-in-Progress		-	-
Intangible assets under development		-	-
Non-current investments	12	93,361.98	82,007.82
Deferred tax assets (net)	6	123.83	70.85
Long-term loans and advances	13	3,16,959.90	1,69,565.37
Other non-current assets		-	-
		4,11,654.80	2,52,786.11
Current assets			
Current investments		-	-
Inventories	14	1,79,321.23	32,888.53
Trade receivables	15	80,978.17	2,06,710.59
Cash and cash equivalents	16	6,830.67	19,063.60
Short-term loans and advances	13	-	-
Other current assets	17	51,209.65	18,244.23
		3,18,339.72	2,76,906.95
TOTAL		7,29,994.52	5,29,693.06

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
UDIN : 24207043BKBNQV3613
Place: CHENNAI
Date: 06/09/2024



[Signature]
Sanjay Kumar
Director
DIN: 02114514

For and on behalf of the Board of Directors

[Signature]
Rajesh Mehta
Director
DIN: 07605326

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	3,40,59,815.44	1,80,44,396.52
Less: Excise duty		-	-
Net Sales		3,40,59,815.44	1,80,44,396.52
Other income	19	63,791.10	5,267.19
Total Income		3,41,23,606.55	1,80,49,663.71
Expenses			
Cost of material Consumed	20	-	-
Purchase of stock-in-trade	21	3,41,61,110.76	1,79,98,044.03
Changes in inventories	22	(1,46,432.70)	8,535.09
Employee benefit expenses	23	3,534.14	2,457.74
Finance costs	24	1,942.33	6,069.42
Depreciation and amortization expenses	25	505.06	516.55
Other expenses	26	14,658.28	5,966.39
Total expenses		3,40,35,317.88	1,80,21,589.22
Profit before exceptional, extraordinary and prior period items and tax		88,288.67	28,074.49
Exceptional items		-	-
Profit before extraordinary and prior period items and tax		88,288.67	28,074.49
Extraordinary items		-	-
Prior period item		-	-
Profit before tax		88,288.67	28,074.49
Tax expenses			
Current tax	27	22,259.60	7,184.51
Deferred tax		(52.98)	(27.60)
Excess/short provision relating earlier year tax	28	-	(5,324.46)
Profit(Loss) for the period		66,082.05	26,242.05
Earning per share-in ₹			
Basic	29		
Before extraordinary Items		1,321.64	524.84
After extraordinary Adjustment		1,321.64	524.84
Diluted			
Before extraordinary Items		1,321.64	524.84
After extraordinary Adjustment		1,321.64	524.84

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As per our report of even date
For **SIDHARTH MEHTA & CO**
Chartered Accountant
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SIDHARTH MEHTA
Proprietor
Membership No.: 207043
UDIN : 24207043BKBNQV3613
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For and on behalf of the Board of Directors

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Director
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