

Balance Sheet as at 31st March 2023

₹ in thousand

Particulars	Note No.	As at 31st March 2023	As at 31st March 2022
EQUITY AND LIABILITIES			
Shareholder's funds			
Share capital	3	41,920.00	41,920.00
Reserves and surplus	4	40,752.54	28,382.22
Money received against share warrants			
		82,672.54	70,302.22
Share application money pending allotment			
Non-current liabilities			
Long-term borrowings	5	4,23,118.45	3,32,875.51
Deferred tax liabilities (Net)	6		
Other long term liabilities			
Long-term provisions	7		
		4,23,118.45	3,32,875.51
Current liabilities			
Short-term borrowings			
Trade payables			
(A) Micro enterprises and small enterprises			
(B) Others			
Other current liabilities	8	2,742.51	2,547.21
Short-term provisions	7	1,165.89	440.62
		3,908.40	2,987.83
TOTAL		5,09,699.38	4,06,165.55
ASSETS			
Non-current assets			
Property, Plant and Equipment and Intangible assets	9		
Property, Plant and Equipment		0.98	0.98
Intangible assets			
Capital work-in-Progress			
Intangible assets under development			
Non-current investments			
Deferred tax assets (net)	6	0.30	0.39
Long-term loans and advances	10		
Other non-current assets	11	102.69	102.69
		103.97	104.06
Current assets			
Current investments			
Inventories			
Trade receivables	12	4,98,207.87	4,01,267.23
Cash and cash equivalents	13	10,515.92	3,907.65
Short-term loans and advances	10	871.62	871.62
Other current assets	14		15.00
		5,09,595.40	4,06,061.49
TOTAL		5,09,699.38	4,06,165.55

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: 05/08/2023



For and on behalf of the Board of Directors

SANJAY KUMAR
Director
DIN: 02114514

RAJESH KUMAR
Director
DIN: 07605326

Statement of Profit and loss for the year ended 31st March 2023

₹ in thousand

Particulars	Note No.	31st March 2023	31st March 2022
Revenue			
Revenue from operations	15	38,180.92	30,601.45
Less: Excise duty			
Net Sales		38,180.92	30,601.45
Other income			
		38,180.92	30,601.45
Total Income			
Expenses			
Cost of material Consumed	16		
Purchase of stock-in-trade			
Changes in inventories			
Employee benefit expenses	17	1,250.06	1,367.42
Finance costs	18	19,565.06	15,827.44
Depreciation and amortization expenses	19		0.23
Other expenses	20	835.03	(672.43)
		21,650.16	16,522.66
Total expenses			
Profit before exceptional, extraordinary and prior period items and tax		16,530.77	14,078.79
Exceptional items			
Profit before extraordinary and prior period items and tax		16,530.77	14,078.79
Extraordinary items			
Prior period item			
		16,530.77	14,078.79
Profit before tax			
Tax expenses			
Current tax	21	4,160.37	3,279.28
Deferred tax		0.09	0.55
Excess/short provision relating earlier year tax			
		12,370.32	10,798.96
Profit(Loss) for the period			
Earning per share-in ₹			
Basic	22		
Before extraordinary Items		29.51	25.76
After extraordinary Adjustment		29.51	25.76
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: 05/08/2023



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