

Standalone Financial Statements
FY 2021-22

BALANCE SHEET

as at 31 March 2022

(Amount in Rupees Lakh, unless otherwise stated)

Particulars	Notes	As at 31 March 2022	As at 31 March 2021
ASSETS			
1 Non-current assets			
(a) Property, plant and equipment	6	898.65	808.00
(b) Right-of-use assets	7	78.57	178.51
(c) Capital work-in-progress	8	666.98	-
(d) Intangible assets	9	4.32	0.36
(e) Goodwill	9	3,254.45	3,254.45
(f) Financial assets			
i. Investment in subsidiaries	10	32.33	-
ii. Other financial assets	11	48.87	17.68
(g) Deferred tax assets (net)	12	-	59.77
(h) Other non-current assets	13	29.87	0.06
Total non-current assets		5,014.04	4,318.83
2 Current assets			
(a) Inventories	14	4,079.72	1,993.52
(b) Financial assets			
i. Trade receivables	15	13,023.08	6,072.54
ii. Cash and cash equivalents	16	586.80	236.76
iii. Bank balances other than cash and cash equivalents	17	120.29	69.46
iv. Loans	18	176.11	63.70
v. Other financial assets	19	674.95	709.00
(c) Other current assets	20	4,814.33	3,666.89
(d) Current tax assets (net)		-	5.47
Total current assets		23,475.28	12,817.34
Total Assets		28,489.32	17,136.17
EQUITY AND LIABILITIES			
I Equity			
(a) Equity share capital	21	8,231.49	6,861.50
(b) Other equity	22	7,692.18	889.66
Total equity		15,923.67	7,751.16
II Liabilities			
1 Non-current liabilities			
(a) Financial liabilities			
i. Borrowings	23	742.89	1,035.28
ii. Lease liability	7	48.79	158.98
(b) Provisions	24	74.53	65.46
(c) Deferred tax liabilities (net)	12	4.47	-
Total non-current liabilities		870.68	1,259.72
2 Current liabilities			
(a) Financial liabilities			
i. Borrowings	25	3,908.66	1,353.67
ii. Lease liability	7	38.93	51.68
iii. Trade payables due to Micro and small enterprises Others than micro and small enterprises	26	-	88.39
iv. Other financial liabilities	27	4,508.28	4,667.52
(b) Other current liabilities	28	2,260.84	1,847.20
(c) Provisions	29	101.75	101.81
(d) Current tax liability (net)		14.88	15.02
Total current liabilities		861.63	-
Total Equity and Liabilities		11,694.97	8,125.29
		28,489.32	17,136.17

The above Balance Sheet should be read in conjunction with the accompanying notes.

As per our report of even date
For M. B. Agrawal & Co.

 Chartered Accountants
 Firm's Reg. No.: 100137W
 Sd/-

Leena Agrawal

 Partner
 Membership No.: 061362
 UDIN: 22061362AJODUB8140
 Mumbai, 24 May 2022

Sd/-

Jaspalsingh Chandock

 Chairman & Managing Director
 (DIN 00813218)

Sd/-

Mitesh Dani

Chief Financial Officer

For and on behalf of the Board of Directors

Sd/-

Trimaan Chandock

 Director
 (DIN 02853445)

Sd/-

Aakash Joshi

Company Secretary

Consolidated Financial Statements

FY 2021-22

CONSOLIDATED BALANCE SHEET

as at 31 March 2022

(Amount in Rupees Lakh, unless otherwise stated)

Particulars	Notes	As at 31 March 2022	As at 31 March 2021
ASSETS			
1 Non-current assets			
(a) Property, plant and equipment	6	898.65	808.00
(b) Right-of-use assets	7	78.57	178.51
(c) Capital work-in-progress	8	666.98	-
(d) Goodwill	9	3,254.45	3,254.45
(e) Other Intangible assets	9	4.32	0.36
(f) Financial assets			
i. Other financial assets	10	48.87	17.68
(g) Deferred tax assets (net)	11	-	59.77
(h) Other non-current assets	12	29.87	0.06
Total non-current assets		4,981.71	4,318.83
2 Current assets			
(a) Inventories	13	4,232.73	1,993.52
(b) Financial assets			
i. Trade receivables	14	12,895.86	6,072.54
ii. Cash and cash equivalents	15	591.76	236.76
iii. Bank balances other than cash and cash equivalents	16	120.29	69.46
iv. Loans	17	31.18	63.70
v. Other financial assets	18	683.02	709.00
(c) Other current assets	19	4,906.83	3,666.89
(d) Current tax assets (net)		-	5.47
Total current assets		23,461.67	12,817.34
Total Assets		28,443.38	17,136.17
EQUITY AND LIABILITIES			
I Equity			
(a) Equity share capital	20	8,231.49	6,861.50
(b) Other equity	21	7,631.25	889.66
Total equity		15,862.74	7,751.16
II Liabilities			
1 Non-current liabilities			
(a) Financial liabilities			
i. Borrowings	22	742.89	1,035.28
ii. Lease liability	7	48.79	158.98
(b) Provisions	23	74.53	65.46
(c) Deferred tax liabilities (Net)	12	4.47	-
Total non-current liabilities		870.68	1,259.72
2 Current liabilities			
(a) Financial liabilities			
i. Borrowings	24	3,908.66	1,353.67
ii. Lease liability	7	38.93	51.68
iii. Trade payables due to Micro and small enterprises	25	-	88.39
Others than micro and small enterprises		4,522.27	4,667.52
iv. Other financial liabilities	26	2,261.84	1,847.20
(b) Other current liabilities	27	101.75	101.81
(c) Provisions	28	14.88	15.02
(d) Current tax liability (net)		861.63	-
Total current liabilities		11,709.96	8,125.29
Total Equity and Liabilities		28,443.38	17,136.17

The above Balance Sheet should be read in conjunction with the accompanying notes.

As per our report of even date
For M. B. Agrawal & Co.

 Chartered Accountants
 Firm's Reg. No.: 100137W
 Sd/-

Leena Agrawal

 Partner
 Membership No.: 061362
 UDIN: 22061362AJ0EDL1401
 Mumbai, 24 May 2022

Sd/-

Jaspalsingh Chandock

 Chairman & Managing Director
 (DIN 00813218)

Sd/-

Mitesh Dani

Chief Financial Officer

For and on behalf of the Board of Directors

Sd/-

Trimaan Chandock

 Director
 (DIN 02853445)

Sd/-

Aakash Joshi

Company Secretary