

## ADITI ENTERPRISES PRIVATE LIMITED

CIN :U21093MP1995PTC008998

BALANCE SHEET AS AT 31st MARCH, 2023

Amount/ ₹ in Lakhs

PARTICULARS	Note	As At 31-03-2023	As At 31-03-2022
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholders' Funds</b>			
(a) Share Capital	2	33.48	33.48
(b) Reserves & Surplus	3	724.69	472.84
		758.16	506.31
<b>(2) Non- Current Liabilities</b>			
(a) Long Term Borrowings	4	1,128.77	1,423.56
(b) Deferred Tax Liability (Net)	5	-	-
		1,128.77	1,423.56
<b>(3) Current Liabilities</b>			
(a) Short Term Borrowings	6	2,276.84	2,686.27
(b) Trade Payables			
(i) total outstanding dues of micro and small enterprises; and	7		
(ii) total outstanding dues of creditors other than micro and small enterprises	7	185.44	758.86
(c) Other Current Liabilities	8	1,269.84	1,798.86
		3,732.13	5,243.99
<b>GRAND TOTAL</b>		5,619.06	7,173.86
<b>II. ASSETS</b>			
<b>(1) Non-Current Assets</b>			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	9	68.15	86.04
(ii) Intangible assets	9	-	-
(iii) Capital Work In Progress	9	-	-
(b) Non-current investments	10	1,992.84	1,992.88
(c) Deferred Tax Assets (Net)	11	2.23	0.66
(d) Long Term Loans and Advances	12	-	-
(e) Other Non-Current Assets	13	1.01	11.01
		2,064.22	2,090.59
<b>(2) Current Assets</b>			
(a) Inventories	14	9.10	51.46
(b) Trade Receivable	15	255.59	391.29
(c) Cash & Cash Equivalents	16	1.11	0.72
(d) Short Terms Loans and Advances	17	3,289.04	4,639.80
		3,554.83	5,083.27
<b>GRAND TOTAL</b>		5,619.06	7,173.86

Company Information & Significant Accounting Policies 1

Other Disclosures 26

**Notes referred to here in are integral part of the financial statements**

For and on behalf of the Board

INDORE

Dated : 04/09/2023

Sandeep Sethi  
Director

DIN : 00330118

Giraj Daga  
Director

DIN : 00330074

As per our report attached  
For S.P. MOONDRA & CO.

CHARTERED ACCOUNTANTS

F.R. No. 004879C

CA S.P. MOONDRA

Proprietor

M.No. 073747

UDIN : 2307374716040249887

For Aditi Enterprises Pvt. Ltd.

Sandeep Sethi  
Director

# ADITI ENTERPRISES PRIVATE LIMITED

CIN : U21093MP1995PTC008998

## STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31st MARCH, 2023

Amount/ ₹ in Lakhs

PARTICULARS	Note	2022-23	2021-22
<b>CONTINUING OPERATIONS</b>			
<b>INCOME :</b>			
Revenue from Operations	18	1,308.47	1,390.95
Other Income	19	442.00	569.27
<b>Total Income</b>		<b>1,750.47</b>	<b>1,960.22</b>
<b>EXPENSES</b>			
Purchase of Stock-in-Trade	20	401.88	726.91
Changes in Inventories of Finished Goods, Stock - in - Process and Stock - in - Trade	21	42.36	(29.19)
Employee Benefits Expense	22	246.11	128.77
Finance Costs	23	522.44	705.38
Depreciation and Amortisation Expense	9	18.83	19.29
Other Expenses	24	183.76	210.66
<b>Total Expenses</b>		<b>1,415.37</b>	<b>1,761.82</b>
<b>Profit before tax</b>		<b>335.10</b>	<b>198.40</b>
<b>Tax Expenses :</b>			
Current Tax		85.34	50.00
Income Tax Earlier Year		(0.52)	1.40
Deferred Tax		(1.56)	(1.09)
<b>Profit for the year from continuing operations</b>		<b>251.85</b>	<b>148.09</b>
Profit/(Loss) from discontinuing operations		-	-
Tax expense of discounting operations		-	-
Profit/(Loss) from Discontinuing operations after Tax		-	-
<b>Profit for the year</b>		<b>251.85</b>	<b>148.09</b>
<b>Earning per equity share of Rs. 100 each</b>			
(1) Basic	25	752.33	442.37
(2) Diluted		752.33	442.37
Company Information & Significant Accounting Policies	1		
Other Disclosures	26		
<b>Notes referred to here in are integral part of the financial statements</b>			

For and on behalf of the Board

INDORE

Dated : 04/09/2023

Sandeep Sethi

Director

DIN : 00330118

Giraj Daga

Director

DIN : 00330074

As per our report attached  
For S.P. MOONDRA & CO.

CHARTERED ACCOUNTANTS

F.R. No. 004879C

CA S.P. MOONDRA

Proprietor

M.No. 073747

UDIN : 23073747B6YQY9887

For Aditi Enterprises Pvt. Ltd.

Sandeep Sethi  
Director

For Aditi Enterprises Pvt. Ltd.

Director

**ADITI ENTERPRISES PRIVATE LIMITED**

CIN : U21093MP1995PTC008998

**Cash Flow Statement for the year ended 31 March, 2023**

(Rs. In Lakhs)

Particulars	For the year ended 31 March, 2023		For the year ended 31 March, 2022	
<b>A. Cash flow from operating activities</b>				
Net Profit / (Loss) before extraordinary items and tax		335.10		198.40
<u>Adjustments for:</u>				
Depreciation and amortisation	18.83		19.29	
Finance costs	522.44		705.38	
Interest income	(433.87)		(560.35)	
Dividend Income	(0.03)		(0.02)	
Rental Income	(8.10)	99.27	(6.85)	157.44
Operating profit / (loss) before working capital changes		434.37		355.84
<u>Changes in working capital:</u>				
<u>Adjustments for (increase) / decrease in operating assets:</u>				
Inventories	42.36		(29.19)	
Trade receivables	135.70		273.34	
Short-term loans and advances	1330.64		1919.54	
<u>Adjustments for increase / (decrease) in operating liabilities:</u>				
Trade payables	(573.41)		(397.84)	
Other current liabilities	-529.02	406.27	1461.58	3227.43
Cash generated from operations		840.64		3583.27
Net income tax (paid) / refunds		(64.69)		28.24
<b>Net cash flow from / (used in) operating activities (A)</b>		<b>775.95</b>		<b>3611.51</b>
<b>B. Cash flow from investing activities</b>				
Capital expenditure on fixed assets, including capital advances	(0.94)		(33.80)	
Dividend Received	0.03		0.02	
Rental Income	8.10		6.85	
Interest received (Others)	433.87		560.35	
Investment in Partnership Firm	0.04		0.02	
<b>Net cash flow from / (used in) investing activities (B)</b>		<b>441.10</b>		<b>533.45</b>
<b>C. Cash flow from financing activities</b>				
Proceeds/ (Repayment) of long-term borrowings	(294.79)		112.16	
Proceeds/(Repayment) of other short-term borrowings	(409.43)		(3551.56)	
Proceeds from Non Current Assets	10.00		0.06	
Finance cost	(522.44)		(705.38)	
<b>Net cash flow from financing activities (C)</b>		<b>(1216.66)</b>		<b>(4144.73)</b>
<b>Net increase/(decrease) in Cash and cash equivalents (A+B+C)</b>		<b>0.39</b>		<b>0.23</b>
Cash and cash equivalents at the beginning of the year		<b>0.72</b>		<b>0.49</b>
<b>Cash and cash equivalents at the end of the year</b>		<b>1.11</b>		<b>0.72</b>

As per our report attached  
For **S.P. MOONDRA & CO.**  
CHARTERED ACCOUNTANTS  
F.R. No. 004879C

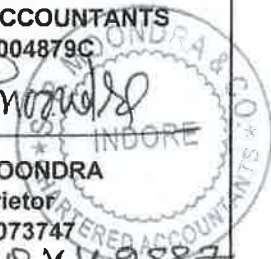
INDORE  
Dated : 04/09/2023

For Aditi Enterprises Pvt. Ltd.

*Aditi*  
Director

CA S.P. MOONDRA  
Proprietor  
M. No. 073747

UDIN : 23073747B9YQVY9887



For Aditi Enterprises Pvt. Ltd.  
Director