

AMRIT EXIM PRIVATE LIMITED

CIN : U51909MP2004PTC041517

BALANCE SHEET AS AT 31st MARCH, 2022

Amount / Rs. In Lakhs

| PARTICULARS | Note | As At 31.03.2022 | As At 31.03.2021 |
|---|------|---------------------|---------------------|
| I. EQUITY AND LIABILITIES | | | |
| (1) Shareholders' Funds | | | |
| (a) Share Capital | 2 | 59.50 | 59.50 |
| (b) Reserves and Surplus | 3 | 443.96 | 437.56 |
| | | 503.46 | 497.06 |
| (2) Current Liabilities | | | |
| (a) Trade Payables | | | |
| (i) total outstanding dues of micro and small enterprises; and | | | |
| (ii) total outstanding dues of creditors other than micro and small enterprises | 4 | 0.24 | 0.27 |
| (b) Other Current Liabilities | 5 | 8.05 | 3.22 |
| | | 8.29 | 3.49 |
| GRAND TOTAL | | 511.75 | 500.55 |
| ASSETS | | | |
| (1) Non-Current Assets | | | |
| (a) Property, Plant and Equipment and Intangible Assets | | | |
| (i) Property, Plant and Equipment | 6 | 7.06 | 7.90 |
| (ii) Intangible assets | 6 | | |
| (iii) Capital Work In Progress | 6 | | |
| (b) Non Current Investments | 7 | 339.43 | 339.43 |
| (c) Deffered Tax Assets (Net) | 8 | 0.75 | 0.65 |
| (d) Long Terms Loans and Advances | 9 | - | - |
| | | 347.24 | 347.98 |
| (2) Current Assets | | | |
| (a) Trade Receivable | 10 | - | 2.84 |
| (b) Cash and Cash Equivalents | 11 | 1.32 | 0.05 |
| (c) Short Term Loans and Advances | 12 | 163.19 | 149.68 |
| | | 164.51 | 152.57 |
| GRAND TOTAL | | 511.75 | 500.55 |

Significant Accounting Policies

1

Other Disclosures

1 to 20

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

For and on behalf of the Board

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

INDORE

Dated the: 05/09/2022


Sandeep Sethi
Director


Giraj Daga
Director

DIN : 00330118

DIN : 00330074

CA S.P. MOONDRA

Proprietor

M.No. 0737

FOR AMRIT EXIM PVT. LTD

DIRECTOR

UDIN: 22073747AZDEZ1551

AMRIT EXIM PRIVATE LIMITED

CIN : U51909MP2004PTC041517

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31st MARCH, 2022

Amount / Rs. In Lakhs

| PARTICULARS | Note | 2021-22 | 2020-21 |
|---|------|--------------|--------------|
| CONTINUING OPERATIONS | | | |
| INCOME : | | | |
| Revenue from Operations | 13 | 25.86 | 11.24 |
| Other Income | 14 | 9.56 | 9.14 |
| Total Income | | 35.42 | 20.38 |
| EXPENSES : | | | |
| Employee Benefits Expense | 15 | 21.00 | 12.50 |
| Finance Costs | 16 | 0.08 | 0.02 |
| Depreciation and Amortisation Expense | 6 | 2.01 | 1.79 |
| Other Expenses | 17 | 3.68 | 2.27 |
| Total Expenses | | 26.77 | 16.58 |
| Profit before tax | | 8.65 | 3.80 |
| Tax Expenses | | | |
| Current Tax | 18 | 2.35 | 0.94 |
| Less : MAT Credit Entitlement | | - | (3.06) |
| Net Current Tax | | 2.35 | (2.12) |
| Income Tax Earlier Year | | (0.00) | (0.89) |
| Deferred Tax | | (0.10) | 0.01 |
| Profit for the year from continuing operations | | 6.40 | 6.80 |
| Profit/(Loss) from discontinuing operations | | - | - |
| Tax expense of discounting operations | | - | - |
| Profit/(Loss) from Discontinuing operations after Tax | | - | - |
| Profit for the year | | 6.40 | 6.80 |
| Earning per equity share of Rs. 100 each | | | |
| (1) Basic | 19 | 10.77 | 11.43 |
| (2) Diluted | | 10.77 | 11.43 |

Significant Accounting Policies

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Other Disclosures

1 to 20

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

For and on behalf of the Board

INDORE

Dated the: 05/09/2022

Sandeep Sethi
Sandeep Sethi
Director

DIN : 00330118

FOR AMRIT EXIM PVT. LTD

Sandeep Sethi
DIRECTOR

Giraj Daga
Giraj Daga
Director

DIN : 00330074

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

CHARTERED ACCOUNTANTS

F.R. No. 004879

S.P. Moondra
CA S.P. MOONDRA

Proprietor

M.No. 073747

UDIN: 22073747A2DEZY4831

AMRIT EXIM PRIVATE LIMITED
CIN : U51909MP2004PTC041517

| Cash Flow Statement for the year ended 31st March, 2022 | | | |
|--|--------------------------------------|--------|--------------------------------------|
| Particulars | Amount / Rs. In Lakhs | | |
| | For the year ended 31 March, 2022 | | For the year ended 31 March, 2021 |
| A. Cash flow from operating activities | | | |
| Net Profit / (Loss) before extraordinary items and tax | | 8.66 | 3.80 |
| <u>Adjustments for:</u> | | | |
| Depreciation and amortisation | 2.01 | | 1.79 |
| Finance costs | 0.08 | | 0.03 |
| Dividend Income | (0.02) | | - |
| Interest Income | (9.54) | (7.48) | (7.32) |
| Operating profit / (loss) before working capital changes | | 1.18 | (3.52) |
| <u>Changes in working capital:</u> | | | |
| <u>Adjustments for (increase) / decrease in operating assets:</u> | | | |
| Short-term loans and advances | (13.51) | | (2.75) |
| Other current assets | 2.84 | | (2.84) |
| <u>Adjustments for increase / (decrease) in operating liabilities:</u> | | | |
| Trade Payable | (0.03) | | (0.25) |
| Other current liabilities | 4.83 | (5.88) | (2.85) |
| Cash generated from operations | | (4.69) | (12.22) |
| Net Income tax (paid) / refunds | | (2.35) | 3.01 |
| Net cash flow from / (used in) operating activities (A) | | (7.05) | (9.20) |
| B. Cash flow from investing activities | | | |
| Capital expenditure on fixed assets, including capital advances | (1.17) | | - |
| Dividend Income | 0.02 | | - |
| Interest received (Others) | 9.54 | | 9.14 |
| Net cash flow from / (used in) investing activities (B) | | 8.40 | 9.14 |
| C. Cash flow from financing activities | | | |
| Finance cost | (0.08) | | (0.03) |
| Net cash flow from financing activities (C) | | (0.08) | (0.03) |
| Net increase/(decrease) in Cash and cash equivalents (A+B+C) | | 1.27 | (0.09) |
| Cash and cash equivalents at the beginning of the year | | 0.05 | 0.14 |
| Cash and cash equivalents at the end of the year | | 1.32 | 0.05 |

INDORE
Dated the: 05/09/2022

FOR AMRIT EXIM PVT. LTD

Malti
DIRECTOR

As per our report attached
For S.P. MOONDRA & CO.
CHARTERED ACCOUNTANTS
F.R. No. 0048796

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

UDIN: 22073747AZDEZ4831