Birla Precision Technologies Limited - Foundry Division								
	Balance sheet as at 31st Ma	rch 2023	(Amount in Rs.)					
Sr.		Note	As at					
No.	Particulars	No.	31st Mar 2023					
l.	ASSETS		BACL					
(a)	NON-CURRENT ASSETS Property, plant and equipment	2	63,841,564.87					
(a) (b)	Capital work-in-progress	2	03,041,304.07					
(c)	Intangible assets	2	80,244.00					
(d)	Intangible assets under development	2	-					
(e)	Financial assets	_						
` ,	(i) Investments	3	-					
	(ii) Loans	4	-					
	(iii) Other Financial Assets	5	-					
(f)	Other non-current assets	6	359,637.51					
	Merger / Amalgamation		(18,104,636.00)					
	Total Non - Current Assets CURRENT ASSETS		46,176,810.38					
(a)	Inventories	8	40,778,310.62					
(b)	Financial assets		, ·					
• •	(i) Investments	3	-					
	(ii) Trade receivables	9	29,672,932.87					
	(iii) Cash and cash equivalents	10	5,742,783.69					
	(iv) Bank balances other than (iii) above	11	-					
	(v) Loans	4	260,648.40					
	(vi) Other Financial Assets	5	7,075,472.13					
(c)	Other current assets	6	5,673,697.40					
(d)	Current tax assets (Net)	7	1,091,099.91					
	Total - Current Assets Total Assets		90,294,945.02 136,471,755.40					
II.	EQUITY AND LIABILITIES EQUITY		130,471,733.70					
(a)	Equity share capital	12	_					
(b)	Other equity	13	(596,758,471.80)					
• •	Total - Equity		(596,758,471.80)					
	LIABILITIES							
Α	Non-Current Liabilities							
(a)	Financial liabilities							
	(i) Borrowings	14	7,458,318.00					
(b)	Provisions	18	15,871,089.00					
(c)	Deferred tax liabilities (Net)	19	-					
-	Total Non - Current Liabilities		23,329,407.00					
B (a)	Current Liabilities							
(a)	Financial liabilities (i) Borrowings	14	139,976,917.43					
	(i) Borrowings (ii) Trade payables	15	542,783,488.00					
	(iii) Other financial liabilities	16	50,000.00					
(b)	Other current liabilities	17	16,595,668.38					
(c)	Provisions	18	10,494,746.39					
(d)	Current tax liabilities (Net)	20	-					
()	Total - Current Liabilities		709,900,820.20					
	Total Equity and Liabilities		136,471,755.40					
	ant Accounting Policies and Notes to Accounts	;	-					
form an	integral part of the Financial Statements	1 to 43	-					

As per our attached report of even date For and on behalf of Board of Directors

For M/s. Valawat & Associates Chartered Accountants Firm Registration No. 003623C

sd/-Vedant Birla

sd- Chairman & Managing Director Jinendra Jain DIN: 03327691 Partner sd/-

Membership No. 072995 Harish Pareek Chief Financial Officer

Chief Financial Officer

Parth Matolia Company Secretary

Place: Mumbai Date: 26th May, 2023

Birla Precision Technologies Limited - Foundry Division Statement of Profit and Loss for the year ended 31st March 2023

(Amount in Rs.)

Sr. No.	Particulars	Note No.	For the year ended 31st Mar 2023
I.	INCOME		BACL
	Revenue from operations	21	275,026,816.52
	Other income	22	33,300,811.75
	Total Income		308,327,628.27
II.	EXPENSES		
	Cost of Raw Materials and Components Consumed	23	145,041,709.34
	Purchases of Stock-in-Trade	24	-
	Changes in Inventories of Finished Goods, Semi-Finished Goods and Stock-in-Trade	25	12,570,765.09
	Employee benefits expense	26	67,459,989.00
	Finance costs	27	1,453,617.70
	Depreciation and amortization expense	28	8,976,821.61
	Other expenses	29	128,043,691.54
	Total Expenses		363,546,594.28
III.	Profit / (Loss) before exceptional items and tax		(55,218,966.01)
IV.	Exceptional item		-
V.	Profit / (Loss) before tax (III - IV)		(55,218,966.01)
VI.	Tax expense:		
	(1) Current tax		-
	(2) Short/(Excess) Provision Previous Financial Year		-
	(3) MAT Credit		-
.,,,	(4) Deferred tax		(55.040.000.04)
VII.	Profit/(Loss) for the period (V-VI)		(55,218,966.01)
VIII.	OTHER COMPREHENSIVE INCOME		
	(i) Items that will not be reclassified to profit or loss Related to employee benefits		10,428,277.00
	(ii) Income tax relating to items that will not be reclassified to profit or		10,420,277.00
	(ii) income tax relating to items that will not be reclassified to profit or loss		-
	Total Other Comprehensive Income net of tax		10,428,277.00
	Total Comprehensive income for the year, net of tax (VII+VIII)		(44,790,689.01)
	Earnings per equity share:		(44,730,003.01)
	(1) Basic EPS (`)		
	(2) Diluted EPS (`)		
Signific	ant Accounting Policies and Notes to Accounts		

Significant Accounting Policies and Notes to Accounts

form an integral part of the Financial Statements

1 to 43

As per our attached report of even date

For M/s. Valawat & Associates

Chartered Accountants

Firm Registration No. 003623C

For and on behalf of Board of Directors

sd/-Vedant Birla

' D'

Chairman & Managing Director

DIN: 03327691

sd/-

Harish Pareek

Chief Financial Officer

sd/-

Parth Matolia

Company Secretary

Partner Membership No. 072995

Place: Mumbai

Jinendra Jain

sd/-

Date: 26th May, 2023

	Birla Precision Technologies Limited - Foundry Division									
	Statement of Changes in Equity for the year ended 31st March 2023									
(B)	3) OTHER EQUITY									
BACL		Reserves and Surplus								
Sr.	Particulars	Capital Reserves	Securities Premium Reserve	General Reserves	Retained Earnings	Total Other				
No.	Particulars			General Reserves		Equity				
	As at 1st April, 2022	3,000,000.00	-	-	(554,967,782.79)	(551,967,782.79)				
Add:	Profit for the year	-	-	-	(55,218,966.01)	(55,218,966.01)				
Add:	Other Comprehensive Income	-	-	-	10,428,277.00	10,428,277.00				
	Total Comprehensive Income	3,000,000.00	-	-	(599,758,471.80)	(596,758,471.80)				
Less:	Issue of Bonus shares	-	-	-		- 1				
Less:	Transfer to general reserves	-	-	-		-				
	As at 31st Mar 2023	3,000,000,00		-	(599,758,471,80)	(596,758,471,80)				

				Technologies L	<u> -imitea - Four</u>	ומry טועוווווווווווווווו				
Notes forming part of the Financial Statements	for the year ended 3	1st March, 2023								
Note 2 Property, Plant and Equipment										
Barrier and Arrests	GROSS BLOCK					DEPRECIATION			NET BLOCK	
Description of Assets	As on 01.04.2022	Additions	Deductions / Adjustments	As on 31.03.2023	Up to 01.04.2022	For the Year	Deductions / Adjustments	Up to 31.03.2023	As on 31.03.2023	As on 31.03.2022
(A) Tangible Assets										
Leasehold Land	3,317,692.00	-	-	3,317,692.00	930,619.00	39,972.00	-	970,591.00	2,347,101.00	2,387,073.0
Buildings	89,405,494.15	-	-	89,405,494.15	53,321,917.03	3,996,298.00	-	57,318,215.03	32,087,279.12	36,083,577.
Plant & Machinery	339,042,714.72	-	-	339,042,714.72	306,544,071.75	4,376,999.31	-	310,921,071.06	28,121,643.66	32,498,642.9
Furniture & Fixtures	3,043,533.93	-	-	3,043,533.93	2,641,510.77	68,711.30	-	2,710,222.07	333,311.86	402,023.1
Office Equipments	8,068,312.07	-	-	8,068,312.07	7,134,971.83	327,217.00	-	7,462,188.83	606,123.24	933,340.2
Vehicles	1,332,437.00	-	-	1,332,437.00	920,475.01	65,856.00	-	986,331.01	346,105.99	411,961.9
Total Tangible Assets (A)	444,210,183.87	-	-	444,210,183.87	371,493,565.39	8,875,053.61	-	380,368,619.00	63,841,564.87	72,716,618.4
(B) Capital Work - in Progress	-	-	-	-	-	-	-	-	-	-
(C') Intangible Assets										
Technical Knowhow Fee	-	-	-	-	-	-	-	-	-	-
Software	10,724,105.00	-	-	10,724,105.00	10,542,093.00	101,768.00	-	10,643,861.00	80,244.00	182,012.0
Total Intangible Assets (C')	10,724,105.00	-	-	10,724,105.00	10,542,093.00	101,768.00	-	10,643,861.00	80,244.00	182,012.0
(D) Intangible Assets Under Development										
Technical Knowhow Fee	-	-	-	-	-	-	-	-	-	-
Software	-	-	-	-	-	-	-	-	-	-
Total Intangible Assets Under Development (D)	-	-	-	-	-	-	-	-	-	-
Total Property, Plant and Equipment (A+B+C+D)	454,934,288.87	_	_	454,934,288.87	382,035,658.39	8,976,821.61	-	391,012,480.00	63,921,808.87	72,898,630.4

	Birla Precision Technologies Limited - Foundry Division Notes forming part of the standalone financial statements for the year ended 31st March,	2023
		(Amount in R
fote 3	DIVESTMENTS Particulars	As at 31st May 202
₩. NO.	Particulars Non-Current	As at J1st Mar. 202
	Carried at cost:	
	In equities unquoted	
	70,00,000 Equity shares of Rs.10 each in Zenith Steel Pipex & Industries Limited	
	In Shares of Janta Sahakari Bank Limited	
	In authaldisries uncounted	
	Birls Precision USA Ltd (10 Eq. shares fully paid up at \$1 per share)	
	Birla Precision GMBH (25000 Eq. shares fully paid up at euro1 per share)	
	Birla Engineering Pvt Ltd (10000 eq. shares (E) Rs. 10 each pold up)	
		-
	Birls Accurant Pvt Ltd ((1000 eq. shares (g Ps. 10 each paid up) Total Non - Current	
	Current.	
	In equities unquoted	-
	In subsidiaries unquoted	-
	Total - Current	
Note 4	LOANS	
Sr. No.	Particulars	As at 31st Mar. 202
	Non-Gurrent Unsecured; considered good :	1
	Unsecured; considered good : Loan & Advance to Employees	1
	Loan & Advance to Employees Total Non - Current	
	Current	+
	Unsecured: considered good :	1
	Loans and advances	-
	Less: Provision for doubtful advances	-
	Loan & Advance to Employees	200,648
	Loan & Advance to Others	1 -
	Less: Provision for doubtful advances	
	L	-
fote 5	Total - Current OTHER FINANCIAL ASSETS	260,648.
Sr. No.	Particulars	As at 31st Mar. 202
SP. NO.	Non-Current	AS St 315t Mar. 202.
	Unsecured; considered good :	
	Total Non - Current	
	Current	
	Unsecured; considered good :	
	Deposits with Others	7,075,472.
Note 6	Total - Current OTHER ASSETS	7,075,472
Sr. No.	OTHER ASSETS Particulars	As at 31st Mar. 202
JE. MU.	Non-Current	AS III 31 III III 31. 242
	Unsecured; considered good :	
	Capital Advances	359,637.
	Less: Provision for doubtful advances	-
	Total Non - Current	359,637.
	Current.	
	Unsecured; considered good :	
A)	Advances Paid to Suppliera/Services	1,460,717.
8)	Balances with Government Authorities : Cemest Credit and export incentive receivable	1.445.735
	Cennat Credit and export incentive receivable Value Added Tax Receivable	1,445,735
	Value Added Tax Receivable Goods & Service Tax	(401.955)
	Sub Total (B)	1,043,768
C)	Others:	
	Prepaid Expenses	900,456
	Pre-operative expenses	-
	Pattern Under Development	2,244,871
	Interest accrued on fixed deposits and others	23,883
	Sub Total (C)	3,169,211.
		5,673,697.
	Total - Current (A+B+C)	
	CURRENT TAX ASSETS (NET)	
	CURRENT TAX ASSETS (NET) Particulars	As at 31st Mar. 202
	CURRENT TAX ASSETS (NET) Particulars Tax deducted at source	As at 31st Mar. 202 1,091,099
	CURRENT TAX ASSETS (NET) Particulars Tax deducted at source Advance freps benefit but (Net of provisions for bas)	As at 31st Mar. 202 1,091,099
	CURRENT TAX ASSETS (NET) Particulars Tax deducted at source Advance freps benefit but (Net of provisions for bas)	As at 31st Mar. 202 1,091,099
Sr. No.	CURRENT TAX ASSETS (NET) Particulars Tax decidant all source Advance from the world so (Vide of provisions for tax) fall Could Externant fall Could Externant	1,091,099
Sr. No.	COURDENT YAA ASSETS (NET) Particulars For included of some Assets Alonce, Nery John hand to splint of provisions for last forces of the State of the State of State o	1,001,000
Sr. No.	COURDENT LAN AGENTS (MET) Perficulars Foreigness Advance Name you hardful to (Met of provisions for lass) Intellectual Constitution Foreigness F	1,091,099. 1,091,099. As at 31st Mar. 202
Sr. No.	COMMENT AN ASSETS DAT) Particulars An except set against a series to tag Assert the specific to the of procious to tag Series To a finish of the of procious to tag Series To a finish of the office of the offi	1,091,099. 1,091,099. 1,091,099. As at 31st Mar. 202
Note 7 Sr. No. Note 8 Sr. No.	COMMENT FAM ASSETS NOT?) Perfoculars Assessed on Same and Same a	1,091,090.1 1,091,090.1 1,091,090.1 As at 31st Mar. 202.
Sr. No.	COMMENT AND AND TO MET. The indicated at some and	1,091,099. 1,091,099. 1,091,099. As at 31st Mar. 202
Sr. No.	GOMENT FAM ASST NOT Profession Profession State Section Sta	1,001,090. 1,001,090. 1,001,090. As at 31st Mar. 20 13,200,931. 4,511,454.
Sr. No.	Comment Teachers and Section 1997. Footcoders Teachers and Section 1997. Teachers a	1,001,090 1,001,099 1,001,099 As at 31st Mar. 202 13,005,091 4,511,454 22,908,204
Sr. No.	Collector 1 And ASSET DAYS Production To the Collector of	1,001,090 1,001,099 1,001,099 As at 31st Mar. 202 13,005,091 4,511,454 22,908,204
Sr. No. 4ote S Sr. No.	GOMENT FAM ASSET) MOT Periodism The indicated at one or the control of the contr	1,001,099: 1,001,099: As at 31st Mar. 292 13,208,093: 4,511,454: 22,908,204. 40,778,310:
Sr. No. 4ote S Sr. No.	Common T A ANST IN ANS T IN AN	1,001,099: 1,001,099: As at 31st Mar. 292 13,208,093: 4,511,454: 22,908,204. 40,778,310:
Sr. No. 4ote S Sr. No.	Comment of AMEST (AMES) Fredericks Translated at animal regular of procisions for tast) Also Code External Code of procisions for tast) Also Code External Code of the Cod	As at 31st Mar. 2021 1,091,0901 1,091,0901 1,091,0901 As at 21st Mar. 2021 As 22,091,091 22,091,094 40,773,316,1 As at 31st Mar. 2022
Sr. No. 4ote S Sr. No.	Common T A ANST IN ANS T IN AN	1,091,090: 1,091,090: As at 31st Mar. 202 22.093,204 40,778,316.) As at 31st Mar. 202
Sr. No. Note 8 Sr. No.	Content of Audits (1987) Production To confident of content of the Content of the Content of Cont	1,091,090.1 1,091,090.1 As at 31st Mar. 202. 13,208,951.4 4,511,454.2 22,908,204.4
Sr. No. 4ote S Sr. No.	Comment Teach ASSETS and Teachers Interdiscular discussion for the Comment of the	1,091,0901 1,091,0901 As at 21 of May 2,022 As at 25 of May 2,022 4,011,0501 22,091,0904 40,773,3161 As at 21 of May 2,022 5,912,047
Sr. No. Note 8 Sr. No.	Comment Teach ASSETS and Teachers Interdiscular discussion for the Comment of the	1,091,0901 1,091,0901 As at 21 of May 2,022 As at 25 of May 2,022 4,011,0501 22,091,0904 40,773,3161 As at 21 of May 2,022 5,912,047

	Undisputed trade receivables - considered good	
	Less than 6 Months	29,672,932.6
	6 Months - 1 year	
	1 - 2 years	-
	2 - 3 years	-
	More than 3 years	-
	Total	29,672,932.0
9.2	Disputed trade receivables - considered good	
	Less than 6 Months	-
	6 Months - 1 year	-
	1 - 2 years	
	2 - 3 years	-
	More than 3 years	
	Total	
	CASH AND CASH EQUIVALENTS	
Sr. No.	Particulars	As at 31st Mar. 2023
	Balances with Banks	5,739,670.0
	Deposits with Banks	
	Cheques on hand	
	Cash on Hand	3,113.0
	Total	5,742,783.0
	OTHER BANK BALANCES	
Sr. No.	Particulars	An at 31st Mar, 202
	Balances in Margin Money Account	
	Balances in UP DDU Account	-
	Total	-
	EQUITY SHARE CAPITAL	
Sr. No.	Particulars	As at 31st Mar. 202
	AUTHORISED SHARE CAPITAL	
	60,00,00,000 (60,00,00,000) Equity Shares of Rs. 2'- each	
	Total	
	ISSUED, SUBSCRIBED & PAID UP SHARE CAPITAL	
	6,52,71,137 (6,52,71,137) Equity Shares of Rs. 2/- each, as fully paid-up	
	Total	
ote 13	OTHER EQUITY	· · · · · · · · · · · · · · · · · · ·
Sr. No.	Particulars	As at 31st Mar. 202
43	Capital Reserve	3,000,000,0
B)	Securities Premium Reserve	
C)	General Reserves	
	Retained Earnings	(599.758.471.8
	Total (A to D)	(596,758,471.8
ote 14	BORROWINGS	
Sr No	Particulars	As at 31st Mar. 2022
	Non-Current	ALE 218 MI. 218
A)	Secured Loans	1
	Vehicle Loans :	1
	Car Loan (Refer note (a) below)	1
	Current maturities of long-term borrowings (Refer note (a) below)	1
	Sub Total (A)	
	Unsecured Loans	
	Sales Tax Deferred Payment Loan	1
	Current maturities of long-term borrowings (Refer note (b) below)	7.458.318.0
	Total New Comment	
	Total Non - Current Security and Salient Terms:	7,458,318.0

A)	Current	
	Secured Leans	
	Working Capital Loans From Banks	
	Foreign Currency Loan	
	Rupes Loan (Refer note (a),/b), (c) (d) and (e) below)	
	response scores recent recent payors, (c.) (c.) area (tr) sensors) Subdivided (AD)	
_		
8)	Unsecured Loans	
	From Bodies Corporates	139,976,917
	From Other	
	Subtotal (B)	139,976,917
	Total - Current	139,976,917
Ente 15		100,010,001
Sr. No.	Particulars	As at 31st Mar, 202
SF. NO.	Current	AS SE 31 SE MEET. 202
	Micro, Small and Medium Enterprises	14.822.909
	Micro, Small and Medium Emerphisms (Rhem)	527,960,578
	Total - Current	542,783,488
	Disclosures relating to amounts payable as at the year end together with interest paid/payable to Micro and Small Enterp.	ises have been made in I
	accounts, as required under the Micro, Small and Medium Enterprises Development Act, 2005 to the extent of informat	ion available with the Gro
	determined on the basis of intimation received from suppliers regarding their status and the required disclosure are give below:	
	Particulara	
	Principal amount due and remaining unpaid	14.822.909
	Interest due on above and the unpaid interest	,,
151	Ageing of trade payables as on 31st March, 2023	
60	Agents of trade payables as on 31st march, 2023	
49	Less than 1 year	14,822,909
		14,022,909
	1 - 2 years	
	2-3 years	
	More than 3 Years	
	Total	14.822.909
(ii)	Others	
- 9	Less than 1 year	517,187,361
	1-2 years	a , -d1 phr 1
	2-3 years	
	2 - 3 years More than 3 Years	
	Total	517,187,361
(10)	Disputed MSME	
	Less than 1 year	
	1 - 2 years	
	2-3 years	
	More than 3 Years	
	Total	
(14)	Discussed Others	
(IV)		
	Less than 1 year	3,175,611
	1 - 2 years	
	2-3 years	
	More than 3 Years	7.597.606
	Total	10,773,217
icte 16	OTHER FINANCIAL LIABILITIES	
Sr No		As at 31st Mar 200
	Current	
	Current maturities of long-term debts	
		50,000
	Security Deposit from dealers / others	50,000
	Total - Current	
	OTHER CURRENT LIABILITIES	
	Particulars	
	Particulars Correct	An at 31st Mar. 202
	Particulars Current Advances from Qualomers	An at 31st Mar, 202 4.621.232
iote 17 Sr. No.	Current Advances from Customers Parable to employees	As at 31st Mar. 200 4,621,232 11,757,167
	Current Advances from Customers Parable to employees	As at 31st Mar. 200 4,621,232 11,757,167
	Particulars Current Advances from Customers Payable to employees Standary Liabilities	An at 31st Mar. 202 4,621,232 11,757,187 217,248
Sr. No.	Current Advances from Casterers Particulars Standary, Liabilities Total - Current	As at 21st Mar. 20: 4,621,232 11,757,187 217,248 16,925,668
Sr. No.	Particulars Advances From Customers Physics to enginyes Table Comment Physics to Commen	As at 31st Mar. 20; 4,621,232 11,757,167 217,246 16,295,668
Sr. No.	Coursel Appens in Curiorus Appens in Curiorus Appens in Curiorus Teati Coursel Teati Coursel Particulus Teati Coursel Particulus Particulus Particulus Particulus Particulus	As at 31st Mar. 20; 4,621,232 11,757,167 217,246 16,295,668
Sr. No.	Particulars Control Projects or Control Proje	As at 31st Mar. 20; 4,621,232 11,757,167 217,246 16,295,668
Sr. No.	Technoles Manacon hor Customes Papida to regispes Taga Capina Taga Capina Particulars Particulars Particulars Particulars Particulars Particulars	An at 31st Mar. 202 4 821,232 11,757,832 217,245 16,595,668 An at 31st Mar. 202
	Contact Contact Contact Particulars Papalis in Culcinors Particulars State Contact Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars	An at 21st Mar. 202 4,621,232 11,737,187 217,246 16,595,648 An at 31st Mar. 202
Sr. No.	Commit Commit Particulars Papada to recipione Recognition Recognition Recognition Recognition Recognition Recognition Particulars Particu	An at 31st Mar. 202 4.821,232 11,757,187 217,248 16,595,668 An at 31st Mar. 202 13,505,097 2,262,592
Sr. No.	Contact Contact Contact Particulars Papalis in Culcinors Particulars State Contact Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars	An at 31st Mar. 202 4.821,232 11,757,187 217,248 16,595,668 An at 31st Mar. 202 13,505,097 2,262,592
Sr. No.	Commit Commit Particulars Papada to recipione Recognition Recognition Recognition Recognition Recognition Recognition Particulars Particu	An at 31st Mar. 20 4,621,797,163 217,245 16,595,666 An at 31st Mar. 20 13,605,007 2,202,902
Sr. No.	Festivales Fortunites Fortun	An at 31st Mar. 20 4,621,797,163 217,245 16,595,666 An at 31st Mar. 20 13,605,007 2,202,902
Sr. No.	Ferticular Amende the Cacheron Sector	As at 31st Mar. 235 11,751,857 217,248 16,295,648 As at 31st Mar. 205 2,262,992 15,671,050
Sr. No.	Description of Periodical Processors For Conference Special Secretary Special Secret	Au at 31st Mar. 200 4,021,232 11,757,187 217,246 16,095,686 Au at 31st Mar. 200 13,005,096 2,200,902 15,871,080 410,239
Sr. No.	Secretal Protection Pr	As at 31st Mar. 235 11,751,857 217,246 16,295,648 As at 31st Mar. 205 2,205,993 15,671,039 410,239
Sr. No.	Territories Southern for Cultures Territories Territo	As at 31st Mer. 205 4,021,232 11,757,1837 217,246 16,295,665 As at 31st Mer. 205 13,205,057 2,205,059 15,377,059 971,755 971,755 971,755
Sr. No.	Amenda the Calmines Manager of the Calmines	As at 31st Mar. 202 1,1751,482 12,1724,482 16,595,682 As at 31st Mar. 202 13,005,007 2,202,902 15,871,989 410,230 907,237 9,277,485 9,277,485
Sr. No.	Ferticulars Special to engineer Special Country Special	As at 31st Mar. 202 1,1751,482 12,1724,482 16,595,682 As at 31st Mar. 202 13,005,007 2,202,902 15,871,989 410,230 907,237 9,277,485 9,277,485
Sr. No.	Territories Territories Terri	As at 31 at Mer. 20 4,021,232 11,277,183 217,274 15,055,066 As at 31 at Mer. 20 13,005,006 410,235 410,235 410,235 9,277,666 10,485,766
Sr. No.	Territories Terri	As at 31 at Mer. 20 4,021,232 11,277,183 217,274 15,055,066 As at 31 at Mer. 20 13,005,006 410,235 410,235 410,235 9,277,666 10,485,766
Sr. No.	Section of Continues	As at 31st Mer. 22 4,621,232 11,757,637 207,246 65,055,066 As at 31st Mer. 20 11,050,070 2,022,902 15,671,050 410,235 2,077,050 15,077,050 15,077,050
Sr. No.	Tentidate Mistance for Calairone Papida to engique Papida to engique Papida to engique Papida Cantral Papida C	As at 31st Mer. 22 4,621,232 11,757,637 207,246 65,055,066 As at 31st Mer. 20 11,050,070 2,022,902 15,671,050 410,235 2,077,050 15,077,050 15,077,050
Sr. No.	Secretary Measures for Colleges Paginate recipione Paginate recipione Paginate recipione Paginate recipione Paginate recipione Paginate recipione Paginate Control Paginate Control Paginate Pag	As at 31st Mer. 22 4,621,232 11,757,637 207,246 65,055,066 As at 31st Mer. 20 11,050,070 2,022,902 15,671,050 410,235 2,077,050 15,077,050 15,077,050
Sr. No.	Territories Southern for Conference Southern for Southern for Conference Southern for Sout	As at 31 at Mer. 20 4,021,232 11,277,183 217,274 15,055,066 As at 31 at Mer. 20 13,005,006 410,235 410,235 410,235 9,277,666 10,485,766
Sr. No.	Section 1	As at 31st Mar. 20: 4,501.322 11,777.245 277.246 55.59.564 As at 31st Mar. 20: 50.7036 410.229 207.230 207.230 207.230 207.230 207.230 207.230 207.230 207.230 207.230 207.230 207.230 207.230 207.230 207.230 207.230
Sr. No.	Secretary Secret	An at 31st Mar. 202 4,621,232 11,757,187 217,248
Sr. No.	Total Continues Protection Protec	As at 31st Mar. 20: 4,501.322 11,777.245 277.246 55.59.564 As at 31st Mar. 20: 50.7036 410.229 207.230 207.230 207.230 207.230 207.230 207.230 207.230 207.230 207.230 207.230 207.230 207.230 207.230 207.230 207.230
A) B) Solution 19 A) B) Solution 19 Solution 19 Solution 19 Solution 19 Solution 19 Solution 19	Total Continues Protection Protec	As at 31st Mar. 20: 4 (51 232 11) As at 31st Mar. 20: 5 (51 232 11) As at
Sr. No.	Secretary Secret	As at 31st Mar. 20: 4,501.322 11,777.245 277.246 55.59.564 As at 31st Mar. 20: 50.7036 410.229 207.230 207.230 207.230 207.230 207.230 207.230 207.230 207.230 207.230 207.230 207.230 207.230 207.230 207.230 207.230

Sr. No.	REVENUE FROM OPERATIONS Particulars	For the year ended 31st Mar 2023
	Parts of Parts of	31st Mar 2023 271,517,895
	Sale of Services	
	Other operating revenue Revenue from operations OTHER INCOME	3,508,921 275,026,816
fote 22		For the year ended
Sr. No.	Particulars	31st Mar 202
	Interest: From Bank deposits	
	From Others	
	Evritance rate difference (Net)	214
	Exchange rate difference (Net) Sundry balances written back (Net)	33,300,577
	Miscellaneous Income Merchandise Exports From India Scheme	
	Profit on sale of food assets	33.300.811
	Total	33,300,811
4ote 23	COST OF RAW MATERIALS AND COMPONENTS CONSUMED	For the year ended
Sr. No.	Particulars	31st Mar 202 8,021,189
	Inventory at the beginning of the year	
	Less: Inventory at the end of the year	158,310,360 13,268,651
	Cost of Rew Materials and Components Consumed	13,200,001
fote 24	Cost of Raw Materials and Components Consumed PURCHASES OF STOCK-IN-TRADE	
Sr. No.	Particulars	For the year ended 31st Mar 202
	Flex	318. 88. 20.
iote 25	Total CHANGES IN INVENTORIES OF FINISHED GOODS, SEMI-FINISHED GOODS AND STOCK-IN-TRADE	
Sr. No.	Particulars	For the year ended
	Inventories at the end of the year	31st Mar 202
	Finished Goods Semi-Finished Goods	4,511,454
	Semi-Pinished Goods Stock-in-Trade	
		4,511,454
	Inventories at the beginning of the year Finished Goods	
	Semi-Finished Goods	17,082,220
	Stock-in-Trade	17,082,220
	Change in Inventories Finshed Goods Sent-Finshed Goods	
	Semi-Finished Goods	12,570,765
	Stock-in-Trade	12,570,765
fote 25	EMPLOYEE BENEFITS EXPENSE	
Sr. No.	Particulars	For the year ended
	Salaries, Wages and Bonus Contribution to Provident and Other Funds	31st Mar 2023 49,733,296
	Contribution to Provident and Other Funds Staff Welfare Expenses	15,299,109
	Total	67,459,989
4ote 27	FINANCE COSTS	For the year ended
Sr. No.	Particulars	31st Mar 2023
	Mercant Experience: Flood Lean Cliber	154,077
	Other	
	Bank charges Total	1,299,539
iote 25	DEPRECIATION AND AMORTIZATION EXPENSES	
Sr. No.	Particulars	For the year ended 31st Mar 2023 8.875.053
	Depreciation on Tangible Assets Amortisation of Intangible Assets	8,875,053 101,768
		101,768 8,976,821
(ote 22		
	OTHER EXPENSES	
Sr. No.	Particulars	For the year ended
Sr. No. A)	Particulars Manufacturing Expenses	31st Mar 2023
Sr. No. A)	Particulars Manufacturing Expenses	31st Mar 2023 8,580,144
Sr. No.	Particulars Manufacturing Expenses Diness, culting tools and packing materials consumed Sub-continuing segments Power, full and value Power, full and value	31st Mar 2023 8,580,144
Sr. No.	Particulars Manufacturing Expenses Diness, culting tools and packing materials consumed Sub-continuing segments Power, full and value Power, full and value	31st Mar 2023 8,580,144 50,528,254 50,711,365
Sr. No.	Perfociales Warnfacturing Expenses Tiones, civiliga juda and packing materials connected flowers are connected groups and connected	31st Mar 2023 8,580,144 50,528,254 50,711,365 119,150
A)	Perforates Wasningtoning Expresses Stones, softing tools and parties granted in consumed Perforation of the Conference	For the year ended 31st Mar 2023 8,500,144 50,528,234 50,711,365 119,150 1,107,012 111,135,926
Sr. No.	Periodes Wondering Episeas Stons, Cathy Guine and packing related consumed Backers Controlling agreement Repair and manifestation and m	31st Mar 2023 8,580,144 50,528,234 50,711,365 119,150 1,107,012 111,135,226
A)	Perforates Stock college (Spanish Consumed Natural Consu	31st Mar 2023 8,590,144 90,528,234 90,711,955 119,150 1,197,012 111,135,926 154,000
A)	Particulars Standarding Express Standarding Express Standarding operate Standarding opera	31st Mar 2023 8,500,144 90,528,274 90,711,365 110,150 111,155,926 111,155,926 154,030 164,133 83,610
A)	Perforates Stock college (Spanish Consumed Natural Consu	31st Mar 2023 8.590,144 50.226,254 50.711,365 119,150 1,192,012 111,135,926 154,030 149,133 83,510 83,180 83,180
A)	Perforates Stock College Spraces Stock Coll	31st Mar 2023 8. 590, 144 50. 526, 254 50, 711, 365 119, 150 111, 133, 226 154, 030 149, 133 83, 915 93, 1, 805 93, 1, 805 94, 1, 805 95,
A)	Perfordance Westerdaturing Expanses Stock, calling facilities and profession constrained Stock, calling facilities and profession profession for constrained Stock, and an advantage Stock and an advantage Stock and an advantage Stock and an advantage Stock and advant	3141 Mar 2023 8,590,144 50,225,224 50,711,365 110,127,012 111,135,526 154,000 140,133 83,011 923,166 1,207,986
A)	Perforation West of the Community Community States of the Community States of	3141 Mar 2023 8,590,144 50,225,224 50,711,365 110,127,012 111,135,526 154,000 140,133 83,011 923,166 1,207,986
A)	Periodans Westerlaturing Expanses Stook, script polish and palonja meterials consumed Proposal Stook of the Periodans Consumed Proposal Stook of the Periodan Stook of the Peri	31st Mar. 2023 8,500,144 50,208,224 50,711,360 119,107,012 111,135,222 121,135,223 141,135,223 141,135,223 151,135,235 151,135,235 151,1
A)	Perfection When called passess Bloss, but and advanced Balloge	31st Mar 2023 8,580,144 50,528,254 50,711,365 119,150
A)	Perforation When classified Expression Storm, carrier points and production or consensed Storm, carrier points and production consensed Storm, carrier points and production or consensed Storm Consensed Consensed S	31st Mar. 2023 8,500,144 50,273,274 50,711,265 119,7012 111,135,226 154,000 149,133 63,310 531,705 1,207,006 1,207,006
A)	Perfordance When classified proposes and process and	31st Mar. 2023 8. 500.1425 50.2013,254 50.711,305 119,155 111,155,252 111,155
A)	Perforation When called present the constraint of the called present of the called pres	31st Mm - 2023 5,000,144 50,000,254 50,711,050 119,150 111,755,025 111,755,025 154,000 169,133 8,3710 1,207,065 1,207,065 1,207,065 1,207,065 1,207,065
A)	Perforation Standard Line Systems Standard	31st Mar. 2223 8, 5503, 14, 55 50, 25, 14, 55 119, 165 1, 197, 915 111, 135, 222 154, 105 164, 105 164, 105 164, 105 164, 105 164, 105 164, 105 164, 105 165 165 165 165 165 165 165 16
A)	Perforation When called parameter Stones, called parties or previous or previ	31st Mm 2023 8 500 2023 50 711 302 505 119, 155 51 119, 155 51 11, 105 7012 11, 105 7012 154, 105 7012 154, 105 7012 154, 105 7012 154, 105 7012 157, 105 7012
A)	Perforation Standarding Express Standarding Express Standarding Standardin terraceused Standarding Standardin terraceused Standarding S	31st Mm 2023 8 500 2023 50 711 302 505 119, 155 51 119, 155 51 11, 105 7012 11, 105 7012 154, 105 7012 154, 105 7012 154, 105 7012 154, 105 7012 157, 105 7012
A)	Particulars Shadishiring Expansis Shadishiring Expansis Shadishiring Expansis Shadishiring Shadishiring Shadishiring Shadishiring Shadishiring Shadish	31st Mar 2023
A)	Particulars Shadishiring Expansis Shadishiring Expansis Shadishiring Expansis Shadishiring Shadishiring Shadishiring Shadishiring Shadishiring Shadish	31st Mar 2023 4 8,500,144 5 50,508,224 5 50,718,245 5 51,107,155 5 54,002 5 54,002 5 54,002 5 54,002 5 54,002 5 55,002 5 50,002 5 50,0
A)	Particulars Standarding Express Standarding Express Standarding sports Standarding	31st Mar 2023 4 8,500,144 5 50,508,224 5 50,718,245 5 51,107,155 5 54,002 5 54,002 5 54,002 5 54,002 5 54,002 5 55,002 5 50,002 5 50,0
A)	Particulars Shadishiring Expansis Shadishiring Expansis Shadishiring Expansis Shadishiring Shadishiring Shadishiring Shadishiring Shadishiring Shadishiring Shadishiring Shadishi	31st Mar 2023 4 8,500,144 5 50,508,224 5 50,718,245 5 51,107,155 5 54,002 5 54,002 5 54,002 5 54,002 5 54,002 5 55,002 5 50,002 5 50,0
A)	Perforation State of the Control of	31st Mar 2023 4 8,500,144 5 50,508,224 5 50,718,245 5 51,107,155 5 54,002 5 54,002 5 54,002 5 54,002 5 54,002 5 55,002 5 50,002 5 50,0
A)	Perforation State of the Control of	31st Mm 2023 8 500 2023 50 711 302 505 119, 155 51 119, 155 51 11, 105 7012 11, 105 7012 154, 105 7012 154, 105 7012 154, 105 7012 154, 105 7012 157, 105 7012
A)	Perforation When classified parameter Storm, carrier point on practice protection or consensed Storm, carrier point on practice protection or consensed Storm, carrier point of the consense or co	31st Mar 2023 4 8,500,144 5 50,508,224 5 50,718,245 5 51,107,155 5 54,002 5 54,002 5 54,002 5 54,002 5 54,002 5 55,002 5 50,002 5 50,0

Birla Precision Technologies Limited - Foundry Division

B-15/4, M.I.D.C. Industrial Area, Waluj, Aurangabad - 431 136.

Balance Sheet As at 31st Mar, 2022

Sr. No.	Particulars	Note No.	Amount in ₹ as on 31.03.2022
I.	ASSETS		
	NON-CURRENT ASSETS		
(a)	Property, plant and equipment	01	72,716,618.4
(b)	Capital work-in-progress	02	-
(c)	Intangible assets	03	182,012.0
d)	Intangible assets under development	04	_
e)	Financial assets		
,	(i) Investments	05	-
	(ii) Loans	06	-
	(iii) Other Financial Assets	07	-
(f)	Other non-current assets	08	1,599,124.0
. ,	Total Non - Current Assets		74,497,754.4
	CURRENT ASSETS		
(a)	Inventories	10	41,167,757.8
b)	Financial assets		, ,
,	(i) Investments	05	_
	(ii) Trade receivables	11	52,916,108.5
	(iii) Cash and cash equivalents	12	2,089,418.3
	(iv) Bank balances other than (iii) above	13	2,000,110.0
	(v) Loans	06	1,207,814.8
	(vi) Other Financial Assets	07	9,991,638.3
c)	Other current assets	08	3,775,599.5
d)	Current tax assets (Net)	09	871,928.0
-,	Total - Current Assets		112,020,265.4
	Total Assets		186,518,019.9
II.	EQUITY AND LIABILITIES		
	EQUITY		
(a)	Equity share capital	14	-
b)	Other equity	15	(533,863,146.7
	Total - Equity		(533,863,146.7
	LIABILITIES		
Α	Non-Current Liabilities		
a)	Financial liabilities		
	(i) Borrowings	16	7,458,318.0
	(ii) Trade payables	17	-
	(iii) Other financial liabilities	18	-
o)	Provisions	20	23,074,388.0
c)	Deferred tax liabilities (Net)	21	-
•	Total Non - Current Liabilities		30,532,706.0
В	Current Liabilities		
a)	Financial liabilities		
,	(i) Borrowings	16	159,330,488.
	(ii) Trade payables	17	474,174,405.6
	(iii) Other financial liabilities	18	50,000.0
b)	Other current liabilities	19	29,831,715.8
c)	Provisions	20	26,461,850.6
d)	Current tax liabilities (Net)	22	- 20, 10 1,000.0
,	Total - Current Liabilities		689,848,460.7
	Total Equity and Liabilities		186,518,019.9
			0.0

sd/-

Significant Accounting Policies and Notes to Accounts forming an integral part of the Financial Statements

1 to 31

As per our attached report of even date For and on behalf of Board of Directors For M/s. Valawat & Associates **Chartered Accountants** Firm Registration No. 003623C sd/-Vedant Birla sd-Jinendra Jain Chairman & Managing Director DIN: 03327691 Partner Membership No. 072995 Harish Pareek Chief Financial Officer

> Parth Matolia Company Secretary

Birla Precision Technologies Limited - Foundry Division B-15/4, M.I.D.C. Industrial Area, Waluj, Aurangabad - 431 136.

Statement of Profit & Loss For the period ended 31st Mar, 2022

Sr.		Note	Amount in ₹
No.	Particulars	No.	For the period ended
NO.		NO.	31.03.2022
I.	INCOME		
	Revenue from operations	23	387,591,747.69
	Other income	24	371,717.60
	Total Income		387,963,465.29
II.	EXPENSES	0.5	407 500 500 50
	Cost of Raw Materials and Components Consumed	25	197,582,509.53
	Purchases of Stock-in-Trade	26 27	- (2 EE1 217 00)
	Changes in Inventories of Finished Goods, Semi-Finished Goods and Stock-in-Trade Excise duty	21	(3,551,317.00)
	Employee benefits expense	28	90,428,105.20
	Finance costs	29	8,453,793.95
	Depreciation and amortization expense	30	13,544,566.11
	Other expenses	31	149,450,391.88
	Total Expenses	٠.	455,908,049.67
	·		, ,
III.	Profit / (Loss) before exceptional items and tax		(67,944,584.38)
IV.	Exceptional items		-
٧.	Profit / (Loss) before tax	(III - IV)	(67,944,584.38)
VI.	Tax expense:		
• • • •	(1) Current tax		_
	(2) Short/(Excess) Provision Previous Financial Year		_
	(3) MAT Credit		_
	(4) Deferred tax		_
VII.	Profit/(Loss) for the period from continuing operations	(V-VI)	(67,944,584.38)
VIII.	Profit/(loss) from discontinuing operations		-
IX.	Tax expense of discontinuing operations		-
Х.	Profit/(loss) from Discontinuing operations (after tax)	(VIII-IX)	-
		, ,	
XI.	Profit/(Loss) for the period	(VII-X)	(67,944,584.38)
XII.	OTHER COMPREHENSIVE INCOME		
	(i) Items that will not be reclassified to profit or loss		1,427,935.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss		
	Total Comprehensive income for the year, net of tax	(XI-XII)	(66,516,649.38)
	Earnings per equity share:		
	(1) Basic		-
	(2) Diluted		

The notes referred to above form an integral part of the Statement of Profit & Loss.

As per our attached report of even date

For M/s. Valawat & Associates **Chartered Accountants**

Firm Registration No. 003623C

sd-Jinendra Jain Partner

Membership No. 072995

For and on behalf of Board of Directors

1 to 31

sd/-Vedant Birla **Chairman & Managing Director** DIN: 03327691 Harish Pareek **Chief Financial Officer**

> Parth Matolia **Company Secretary**

Birla Precision Technologies Limited - Foundry Division B-15/4, M.I.D.C. Industrial Area, Waluj, Aurangabad - 431 136.

1] PROPERTY, PLANT AND EQUIPMENT

	GROSS BLOCK				DEPRECIATION				NET BLOCK		
Description of Assets	As on	Additions	Deductions /	As on	Upto	For the Year	Deductions /	Upto	As on	As on	
	01.04.2021		Adjustments	31.03.2022	01.04.2021		Adjustments	31.03.2022	31.03.2022	31.03.2021	
Leasehold Land	3,317,692.00	-	-	3,317,692.00	890,647.00	39,972.00	-	930,619.00	2,387,073.00	2,427,045.00	
Buildings	89,405,494.15	-	-	89,405,494.15	49,325,619.03	3,996,298.00	-	53,321,917.03	36,083,577.12	40,079,875.12	
Plant & Machinery	336,312,180.72	2,730,534.00	-	339,042,714.72	298,996,627.37	7,547,444.38	-	306,544,071.75	32,498,642.97	37,315,553.35	
Furniture & Fixtures	3,040,883.93	2,650.00	-	3,043,533.93	2,557,496.64	84,014.13	-	2,641,510.77	402,023.16	483,387.29	
Office Equipments	8,036,852.07	31,460.00	-	8,068,312.07	6,718,069.23	416,902.60	-	7,134,971.83	933,340.24	1,318,782.84	
Vehicles	1,332,437.00	-	-	1,332,437.00	854,619.01	65,856.00	-	920,475.01	411,961.99	477,817.99	
Total	441,445,539.87	2,764,644.00	-	444,210,183.87	359,343,078.28	12,150,487.11	-	371,493,565.39	72,716,618.48	82,102,461.59	
Previous Year	437,368,305.75	4,077,234.12	-	441,445,539.87	343,797,979.28	15,545,099.00	-	359,343,078.28	82,102,461.59	93,570,326.47	

2] CAPITAL WORK-IN-PROGRESS

	GROSS BLOCK				DEPRE		NET B	LOCK		
Description of Assets	As on	Additions	Deductions /	As on	Upto	For the Year	Deductions /	Upto	As on	As on
	01.04.2021		Adjustments	31.03.2022	01.04.2021		Adjustments	31.03.2022	31.03.2022	31.03.2021
Plant & Machinery	-	-	-	•	-	'n	-	•	-	-
Total	-	-	-		-		-	-	-	
Previous Year	-	2,550,001.04	-	2,550,001.04	•	-	-	-	2,550,001.04	-

3] INTANGIBLE ASSETS

	GROSS BLOCK			DEPRECIATION				NET BLOCK		
Description of Assets	As on	Additions	Deductions /	As on	Upto	For the Year	Deductions /	Upto	As on	As on
	01.04.2021		Adjustments	31.03.2022	01.04.2021		Adjustments	31.03.2022	31.03.2022	31.03.2021
Software	10,724,105.00	-	-	10,724,105.00	9,148,014.00	1,394,079.00	-	10,542,093.00	182,012.00	1,576,091.00
Total	10,724,105.00	-		10,724,105.00	9,148,014.00	1,394,079.00	-	10,542,093.00	182,012.00	1,576,091.00
Previous Year	10,469,105.00	255,000.00	•	10,724,105.00	8,523,407.00	624,607.00	-	9,148,014.00	1,576,091.00	1,945,698.00

4] INTANGIBLE ASSETS UNDER DEVELOPMENT

	GROSS BLOCK			DEPRECIATION				NET BLOCK		
Description of Assets	As on 01.04.2021	Additions	Deductions / Adjustments	As on 31.03.2022	Upto 01.04.2021	For the Year	Deductions / Adjustments	Upto 31.03.2022	As on 31.03.2022	As on 31.03.2021
Technical Knowhow Fee	-	-	-	-		-	-	-		-
Software	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-		-	-
Previous Year	-	-	-	•		-		-	•	-

As per our attached report of even date For M/s. Valawat & Associates

Chartered Accountants

Firm Registration No. 003623C

Jinendra Jain Partner Membership No. 072995 For and on behalf of Board of Directors

Vedant Birla Chairman & Managing Director DIN: 03327691 sd/-Harish Pareek

Chief Financial Officer

Parth Matolia **Company Secretary**

Birla Precision Technologies Limited - Foundry Division B-15/4, M.I.D.C. Industrial Area, Waluj, Aurangabad - 431 136. Note forming and of the Elemental Statements for the business and 41 May 2023

	B-15/4, M.I.D.C. Industrial Area, Waluj, Aurangabad - 431 136. Notes forming part of the Financial Statements for the year ended 31st Mar,	2022
lote 01	PROPERTY, PLANT AND EQUIPMENT	
Sr. No.	Particulars	Amount in ₹ - 2021-22
	Gross Block	444,210,183.8
	Less : Acc. Depreciation	371,493,565.3
	Net Block	72,716,618.4
lote 02	CAPITAL WORK-IN-PROGRESS	
Sr. No.	Particulars Capital Work-in-Progress	Amount in ₹ - 2021-22
	Capital Work-III-Frogress	-
	Total	-
lote 03	INTANGIBLE ASSETS	
Sr. No.	Particulars Gross Block	Amount in ₹ - 2021-22 10,724,105.0
	Less : Acc. Depreciation	10,542,093.0
	Net Block	182,012.0
lote 04	INTANGIBLE ASSETS UNDER DEVELOPMENT	
Sr. No.	Particulars	Amount in ₹ - 2021-22
	Intangible assets under development	-
	Total	
ote 05	INVESTMENTS	
Sr. No.	Particulars	Amount in ₹ - 2021-22
	Non-Current_	
A)	Investment In Government or Trust Securities	
	National Saving Certificates (Unquoted)	
B)	Investments in Equity Instruments Carried at Cost :-	
	Unquoted Investments	
	Sub total (B)	
	Total Non - Current	_
		I
ote 06 Sr. No.	LOANS Particulars	Amount in ₹ - 2021-22
01.110.	Non-Current	Amount me Zozi za
	Unsecured; considerd good : Loans & Advances to Others	
	Loans and advances to related parties	-
	Total Non - Current	
	Current Unsecured; considerd good :	
	Loan & Advance to Employees	1,207,814.8
	Total - Current	1,207,814.8
ote 07 Sr. No.	OTHER FINANCIAL ASSETS Particulars	Amount in ₹ - 2021-22
	Non-Current	
	Unsecured; considerd good : Deposits with Others	
	Total Non - Current	-
	Current	
	Unsecured; considerd good : Deposits with Others	9,991,638.3
	Total - Current	9,991,638.3
ote 08	OTHER ASSETS Particulars	Amount in ₹ 2024 20
Sr. No.	Non-Current Particulars	Amount in ₹ - 2021-22
	Unsecured; considerd good :	
	Deposits with Government Authorities Capital Advances	1,599,124.0
	Total Non - Current	1,599,124.0
	Current	
A)	Unsecured; considerd good : Advances Paid to Suppliers/Services	216,065.3
B)	Balances with Government Authorities : Cenvat Credit and export incentive receivable	1,445,735.0
	Value Added Tax Receivable	-
	Goods & Service Tax Refund - Income Tax	26,567.
	MAT Credit Entitlement	-
	Refund - Sales Tax / VAT	1,472,302.
	Sub Total (B)	1,412,302.
C)	Others : Pre-paid Expenses	562,381.0
	Pattern Under Development	1,280,353.1
	Interest accrued on fixed deposits and others	244,498.0
	Sub Total (C)	2,087,232.1

Sr. No. Particulars Tax deducted at source Advance fringe benefit tax (Net of provisions for tax) Mat Credit Entitlement Income Tax Refund Receivable Total Note 10 INVENTORIES Sr. No. Particulars Sami-Finished Goods Stock-in Trade Stores, Cutting Tools and Packing Materials Goods in Transit Total Note 11 TRADE RECEIVABLES Sr. No. Unsecured, considerd good :	Amount in ₹ - 2021-22 871,928.04 871,928.04 Amount in ₹ - 2021-22 871,928.04 Amount in ₹ - 2021-22 16,064,348.28 41,167,757.82 Amount in ₹ - 2021-22 r payment 945,049.28 1,912,947,78 (1,912,947,18) (1,912,947,18)
Advance fringe benefit tax (Net of provisions for tax) Mat Credit Entitlement Income Tax Refund Receivable Total Note 10 NVENTORIES Sr. No. Raw Materials and Components Semi-Finished Goods Finished Goods Stock-in Trade Stores, Cutting Tools and Packing Materials Goods in Transit Total TRADE RECEIVABLES Sr. No. Unsecured, considered good: Outstanding for a period exceeding six months from the date they are due for Considered good Considered doubtful Less: Provision for doubtful debts Debts outstanding for a period exceeding six months Other considered good Total Note 12 CASH AND CASH EQUIVALENTS Sr. No. A) Balances with Banks C) Cash in Hand Total Note 13 OTHER BANK BALANCES Sr. No. A) Balances in Dividend Account Balances in Margin Money Account Total Note 14 COHER BANK BALANCES Sr. No. A) Balances in Dividend Account Balances in Margin Money Account Total Note 14 EQUITY SHARE CAPITAL	Amount in ₹ - 2021-22 8.021,189.54 17.082,220.00 16,064,348.28 41,167,757.82 Amount in ₹ - 2021-22 r payment 945,049.28 1,1912,947.78 945,049.28 51,971,059.32 52,916,108.57 Amount in ₹ - 2021-22 2,073,118.38
Income Tax Refund Receivable Total Sr. No. Raw Materials and Components Semi-Prinished Goods Finished Goods Finished Goods Stock-in Trade Stores, Cutting Tools and Packing Materials Goods in Transit Total Intel Trade RECEIVABLES Sr. No. Unsecured, considerd good: Outstanding for a period exceeding six months from the date they are due for Considered good Considered good Considered good Considered good Total Other considered good Total Intel Cash AND CASH EQUIVALENTS Sr. No. Particulars Other considered good Total Final Good Refull And Considered good Other considered good Total Other Good Refull And Considered Good A) Balances with Banks C) Cash in Hand Total Sr. No. Particulars A) Balances in Dividend Account Balances in Margin Money Account Total	Amount in ₹ - 2021-22 8.021,189.54 17.082,220.00 16,064,348.28 41,167,757.82 Amount in ₹ - 2021-22 r payment 945,049.28 1,1912,947.78 945,049.28 51,971,059.32 52,916,108.57 Amount in ₹ - 2021-22 2,073,118.38
Total Intel 10 INVENTORIES Sr. No. Particulars Sr. No. Raw Materials and Components Semi-Finished Goods Finished Goods Finished Goods Stock-in Trade Stores, Cutting Tools and Packing Materials Goods in Transit Total Intel 1 TRADE RECEIVABLES Sr. No. Particulars Unsecured, considered good: Considered doubtful Less: Provision for doubtful debts Debts outstanding for a period exceeding six months from the date they are due for Considered good Considered good Total Less: Provision for doubtful debts Debts outstanding for a period exceeding six months Other considered good Total Intel 12 CASH AND CASH EQUIVALENTS Sr. No. Particulars A) Balances with Banks C) Cash in Hand Total Intel 13 OTHER BANK BALANCES Sr. No. Particulars Sr. No. Particulars B Blances in Dividend Account B Balances in Dividend Account B Balances in Dividend Account Total	Amount in ₹ - 2021-22 8.021,189.54 17,082,220.00 16,064,348.26 41,167,757.82 Amount in ₹ - 2021-22 7 payment 945,049.28 1,912,947.75 945,049.28 51,971,059.32 52,916,108.57 Amount in ₹ - 2021-22 2,073,118.38
ote 10 INVENTORIES Sr. No. Raw Materials and Components Semi-Finished Goods Finished Goods Finished Goods Finished Goods Finished Goods Stock-in Trade Stores, Cutting Tools and Packing Materials Goods in Transit Total ote 11 TRADE RECEIVABLES Particulars Unsecured, considered good: Outstanding for a period exceeding six months from the date they are due for Considered doubtful Less: Provision for doubtful debts Debts outstanding for a period exceeding six months Other considered good Total ote 12 CASH AND CASH EQUIVALENTS Sr. No. Balances with Banks C) Cash in Hand Total OTHER BANK BALANCES Sr. No. Particulars Sr. No. Particulars Sr. No. Particulars Debts outstanding for a period exceeding six months Particulars Particulars Sr. No. Particulars B) Deposits with Banks C) Cash in Hand Total OTHER BANK BALANCES Sr. No. Particulars Bilances in Dividend Account Balances in Dividend Account Total	Amount in ₹ - 2021-22 8.021,189.54 17,082,220.00 16,064,348.26 41,167,757.82 Amount in ₹ - 2021-22 7 payment 945,049.24 1,912,947.75 945,049.25 51,971,059.33 52,916,108.51 Amount in ₹ - 2021-22 2,073,118.36
Sr. No. Particulars	8.021,189.54 17,082,220.00 16,064,348.26 41,167,757.82 Amount in ₹ - 2021-22 r payment 945,049.25 1,1912,947.75 945,049.25 51,971,059.32 52,916,108.57 Amount in ₹ - 2021-22 2,073,118.36 16,300.00
Sr. No. Particulars	8.021,189.54 17,082,220.00 16,064,348.26 41,167,757.82 Amount in ₹ - 2021-22 r payment 945,049.25 1,1912,947.75 945,049.25 51,971,059.32 52,916,108.57 Amount in ₹ - 2021-22 2,073,118.36 16,300.00
Semi-Finished Goods Finished Goods Stock-in Trade Stores, Cutting Tools and Packing Materials Goods in Transit Total ote 11 TRADE RECEIVABLES Sr. No. Particulars Unsecured, considered good: Considered doubtful Less: Provision for doubtful debts Debts outstanding for a period exceeding six months from the date they are due for Considered doubtful Less: Provision for doubtful debts Debts outstanding for a period exceeding six months Other considered good Total ote 12 CASH AND CASH EQUIVALENTS Sr. No. A) Balances with Banks C) Cash in Hand Total ote 13 OTHER BANK BALANCES Sr. No. Particulars Sr. No. A) Balances in Dividend Account Balances in Dividend Account Total Total ote 14 EQUITY SHARE CAPITAL	17,082,220.00 16,064,348.28 41,167,757.82 Amount in ₹ - 2021-22 r payment 945,049.28 1,912,947.75 945,049.28 51,971,059.32 52,916,108.57 Amount in ₹ - 2021-22 2,073,118.38
Finished Goods Slock-in Trade Stores, Cutting Tools and Packing Materials Goods in Transit Total one 11 TRADE RECEIVABLES Sr. No. Unsecured, considered good: Outstanding for a period exceeding six months from the date they are due for Considered good Considered good touthful Less: Provision for doubtful debts Debts outstanding for a period exceeding six months Other considered good Total other CASH AND CASH EQUIVALENTS Sr. No. A) Balances with Banks B) Deposits with Banks C) Cash in Hand Total other 13 OTHER BANK BALANCES Sr. No. A) Balances in Dividend Account Balances in Dividend Account Total other 13 OTHER BANK BALANCES Total Other CASH AND CASH EQUIVALENTS Total Other CASH AND CASH EQUIVALENTS Total Other CASH AND CASH EQUIVALENTS Total	16,064,348.28 41,167,757.82 Amount in ₹ - 2021-22 r payment 945,049.25 1,912,947.75 945,049.25 51,971,059.32 52,916,108.57 Amount in ₹ - 2021-22 2,073,118.36 16,300.00
Stock-in Trade Stores, Cutting Tools and Packing Materials Goods in Transit Total Interest Transit Sr. No. Unsecured, considerd good: Outstanding for a period exceeding six months from the date they are due for Considered good Considered good Considered good Considered good Total Less: Provision for doubtful debts Debts outstanding for a period exceeding six months Other considered good Total Other Considered good Total Other Balances with Banks C) Sr. No. A) Balances with Banks C) Cash in Hand Total Other Bank BALANCES Sr. No. A) Balances in Dividend Account Balances in Dividend Account Balances in Margin Money Account Total Other EQUITY SHARE CAPITAL	16,064,348.28 41,167,757.82 Amount in ₹ - 2021-22 r payment 945,049.25 1,1912.947.75 945,049.25 51,971.059.32 52,916,108.57 Amount in ₹ - 2021-22 2,073,118.38
Stores, Cutting Tools and Packing Materials Goods in Transit Total ote 11 TRADE RECEIVABLES Sr. No. Particulars Unsecured, considered good: Outstanding for a period exceeding six months from the date they are due fo Considered doubtful Less: Provision for doubtful debts Debts outstanding for a period exceeding six months Other considered good Total ote 12 CASH AND CASH EQUIVALENTS Sr. No. Particulars A) Balances with Banks C) Cash in Hand Total ote 13 OTHER BANK BALANCES Sr. No. Particulars Sr. No. Particulars Balances in Dividend Account Balances in Dividend Account Balances in Dividend Account Total ote 13 OTHER BANK BALANCES Total Sr. No. Particulars A) Balances in Dividend Account Balances in Dividend Account Total	Amount in ₹ - 2021-22 r payment Amount in ₹ - 2021-22 r payment Amount in ₹ - 2021-22 51,912,947.75 945,049.25 51,971,059.35 52,916,108.51 Amount in ₹ - 2021-22 2,073,118.36
Total Interest Trade Receivables Sr. No. Particulars Unsecured, considered good: Outstanding for a period exceeding six months from the date they are due for Considered good Considered good United Less: Provision for doubtful debts Debts outstanding for a period exceeding six months Other considered good Total Interest Total Interest Total Interest Total Other Cash AND CASH EQUIVALENTS Sr. No. Particulars A) Balances with Banks C Cash Interest Total OTHER BANK BALANCES Sr. No. Particulars A) Balances in Dividend Account Fotal OTHER BANK BALANCES Sr. No. Particulars A) Balances in Dividend Account Total OTHER BANK BALANCES Total OTHER BANK BALANCES Total	Amount in ₹ - 2021-22 r payment 945,049.24 1,912.947.76 945,049.24 51,971.059.32 52,916,108.51 Amount in ₹ - 2021-22 2,073,118.36
Interest TRADE RECEIVABLES Particulars	Amount in ₹ - 2021-22 r payment 945,049.24 1,912.947.76 945,049.24 51,971.059.32 52,916,108.51 Amount in ₹ - 2021-22 2,073,118.36
Interest TRADE RECEIVABLES Particulars	Amount in ₹ - 2021-22 r payment 945,049.24 1,912.947.76 945,049.24 51,971.059.32 52,916,108.51 Amount in ₹ - 2021-22 2,073,118.36
Sr. No. Particulars	r payment 945,049 22 1,1912 947.75 (1,912 947.75 945,049 25 51,971,059 35 52,916,108.51 Amount in ₹ - 2021-22 2,073,118.36 16,300.00
Unsecured, considerd good: Outstanding for a period exceeding six months from the date they are due for Considered good Considered good Considered doubtful Less: Provision for doubtful debts Debts outstanding for a period exceeding six months Other considered good Total Other considered good Total Other San Destination of the period exceeding six months Other considered good Total Other CASH AND CASH EQUIVALENTS Sr. No. Particulars Other Balances with Banks C Cash in Hand Total OTHER BANK BALANCES Sr. No. Particulars Sr. No. Particulars Balances in Dividend Account Balances in Dividend Account Total Dividend Account Total EQUITY SHARE CAPITAL	r payment 945,049 22 1,1912 947.75 (1,912 947.75 945,049 25 51,971,059 35 52,916,108.51 Amount in ₹ - 2021-22 2,073,118.36 16,300.00
Considered good Considered doubtful Less: Provision for doubtful debts Debts outstanding for a period exceeding six months Other considered good Total ote 12	945,049.2€ 1.912.947.7€ (1.912.947.7€ 945,049.2€ 51,971,059.3€ 52,916,108.51 Amount in ₹ - 2021-22 2,073,118.3€
Considered doubtful Less: Provision for doubtful debts Debts outstanding for a period exceeding six months Other considered good Total ote 12	1,912,947.75 (1,912,947.75 945,049.25 51,971,059.35 52,916,108.51 Amount in ₹ - 2021-22 2,073,118.36
Debts outstanding for a period exceeding six months Other considered good Total Iote 12 CASH AND CASH EQUIVALENTS Sr. No. Particulars A) Balances with Banks B) Deposits with Banks C) Cash in Hand Total Iote 13 OTHER BANK BALANCES Sr. No. Particulars A) Balances in Dividend Account Balances in Dividend Account Total Iote 14 EQUITY SHARE CAPITAL	945,049,25 51,971,059,32 52,916,108.51 Amount in ₹ - 2021-22 2,073,118.36
Other considered good Total total CASH AND CASH EQUIVALENTS Sr. No. A) Balances with Banks C) Cash in Hand Total OTHER BANK BALANCES Sr. No. A) Balances in Dividend Account B) Balances in Dividend Account Total Total Total Dividend Account B) Balances in Dividend Account Total EQUITY SHARE CAPITAL	51,971,059.32 52,916,108.57 Amount in ₹ - 2021-22 2,073,118.36 16,300.00
Total ote 12	52,916,108.51 Amount in ₹ - 2021-22 2,073,118.31 16,300.00
Total ote 12	52,916,108.51 Amount in ₹ - 2021-22 2,073,118.36 16,300.00
ote 12 CASH AND CASH EQUIVALENTS Sr. No. Particulars A) Balances with Banks B) Deposits with Banks C) Cash in Hand Total Total Sr. No. Particulars A) Balances in Dividend Account Particulars B) Balances in Dividend Account Total Total EQUITY SHARE CAPITAL	Amount in ₹ - 2021-22 2,073,118.3i 16,300.00
Sr. No.	2,073,118.38 - 16,300.00
Sr. No.	2,073,118.38 - 16,300.00
B) Deposits with Banks C ash in Hand Total Total OTHER BANK BALANCES Sr. No. Particulars A) Balances in Dividend Account Balances in Margin Money Account Total Total EQUITY SHARE CAPITAL	16,300.00
C)	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Total Other BANK BALANCES Sr. No. Particulars A) Balances in Dividend Account Balances in Margin Money Account Total Ote 14 EQUITY SHARE CAPITAL	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
ote 13 OTHER BANK BALANCES Sr. No. Particulars A) Balances in Dividend Account B) Balances in Margin Money Account Total Total	2,089,418.3
Sr. No. Particulars A) Balances in Dividend Account B) Balances in Margin Money Account Total Total Ote 14 EQUITY SHARE CAPITAL	
Sr. No. Particulars A) Balances in Dividend Account B) Balances in Margin Money Account Total Total Ote 14 EQUITY SHARE CAPITAL	
B) Balances in Margin Money Account Total Total EQUITY SHARE CAPITAL	Amount in ₹ - 2021-22
Total Dote 14 EQUITY SHARE CAPITAL	-
ote 14 EQUITY SHARE CAPITAL	-
ote 14 EQUITY SHARE CAPITAL	-
OLE 14 EQUIT SHARE CAFITAL	
Sr. No. Particulars	Amount in ₹ - 2021-22
A) AUTHORISED SHARE CAPITAL	
0 (0) Equity Shares of Rs. 2/- each	-
Total	-
B) ISSUED, SUBSCRIBED & PAID UP SHARE CAPITAL 0 (0) Equity Shares of Rs. 2/- each, as fully paid-up	
(v) Equity Orlands of No. 21- data1, as fully paid-up	
Total	-
ote 15 OTHER EQUITY	
Sr. No. Particulars A) Capital Reserve	Amount in ₹ - 2021-22
Capital Investment Subsidy	
State Investment Subsidy	3,000,000.00
	3,000,000.00
B) Securities Premium Reserve As per last Balance Sheet	_
Add: On account of amalgamation	
	-
C) RPTI Assolvention A/s	40 404 626 00
C) BPTL Amalgamation A/c	18,104,636.00
D) General Reserves	
As per last Balance Sheet	-
Add: Transfer to reserve from Statement of Profit & Loss	_
E) Surplus / (deficit) in the Statement of Profit and Loss	_
Balance as per last Balance Sheet	(488,451,133.4
Add : Net Profit/(Loss) for the Year	(67,944,584.3
Add : Other Comprehensive income Sub Total (E)	1,427,935.0 (554,967,782.7
	, , ,
Total (A to E)	(533,863,146.79
ote 16 BORROWINGS	
Sr. No. Particulars Non-Current	Amount in ₹ - 2021-22
NOIP-OUT-BILL	
A) Secured Loans	
Term Loans :	
Rupee Term Loan from bank (Refer note (a) below) Foreign Currency Term Loan from financial institution (Refer not	e (h) below)
Foreign Currency Term Loan from intancial institution (Refer not	s (D) DolUW)
Vehicle Loans :	
Car Loan from banks (Refer note (c) and (d) below)	-
Sub Total (A)	_
B) Unsecured Loans	
Sales Tax Deferred Payment Loan (Refer note (e))	7,458,318.0

	Current	
•	Secured Loans	
A)	Working Capital Loans From Banks	
	Foreign Currency Loan (Refer note (a) and (d) below) Rupee Loan (Refer note (b),(c) and (d) below)	
	Subtotal (A)	-
B)	Unsecured Loans	
	From Bodies Corporates From Other	139,976,917.43 19,353,571.15
	Subtotal (B)	159,330,488.58
	Total - Current	159,330,488.58
lote 17	TRADE PAYABLES	
Sr. No.	Particulars	Amount in ₹ - 2021-22
	Non-Current Micro, Small and Medium Enterprises	-
	Others	-
	Total Non - Current	-
	Current	
	Micro, Small and Medium Enterprises Others	474,174,405.65
	Total - Current	474,174,405.65
lote 18 Sr. No.	OTHER FINANCIAL LIABILITIES Particulars	Amount in ₹ - 2021-22
J., 110.	Non-Current	Autoure HIX - 2021-22
	Liabilities for Fixed Assets	-
	Total Non - Current	-
	Current	
	Current maturities of long-term debts (Sales Tax Def Loan) Interest Accrued on Term Loans/Vehicle Loans	
	Security Deposit from dealers / others	50,000.00
	Total - Current	50,000.00
Note 19	OTHER CURRENT LIABILITIES	
Sr. No.	Particulars	Amount in ₹ - 2021-22
	Non-Current Advances from Customers	_
	Total Non - Current	
		-
	Current Advances from Customers	5,037,107.78
	Payable to employees	19,436,626.00
	Statutory Liabilities	5,357,982.04
	Total - Current	29,831,715.82
Note 20	PROVISIONS	
Sr. No.	Particulars Non-Current	Amount in ₹ - 2021-22
	Provision for Employee Benefits Gratuity	20,341,654.00
	Leave benefits	2,732,734.00
	Total Non - Current	23,074,388.00
		23,31 1,22011
A)	Current Provision for Employee Benefits	
	Gratuity Leave benefits	841,944.00 641,283.00
	Sub Total	1,483,227.00
B)	Provision for expenses	24,978,623.67
,		
	Total - Current	26,461,850.67
lote 21 Sr. No.	DEFERRED TAX LIABILITIES Particulars	Amount in ₹ - 2021-22
	Deferred Tax Liability Related to fixed assets	CHINAIN III S 4041-44
	Deferred Tax Assets	-
	Disallowances under the Income Tax Act, 1961	-
	Total	-
lote 22	CURRENT TAX LIABILITIES	
Sr. No.	Particulars Provision for Current Tax (Gross)	Amount in ₹ - 2021-22
	Less : Advance Income Tax	-
	Tax Deducted at Source Sub Total	-
	Total	
lote 23 Sr. No.	REVENUE FROM OPERATIONS Particulars	Amount in ₹ - 2021-22
	Sale of Products	381,948,499.54
	Sale of Services Other operating revenue	5,643,248.15
	Revenue from operations Less: Excise duty	387,591,747.69
	TOTAL	387,591,747.69
	PARTICULARS OF SALE OF PRODUCTS	
	Machine Tool Accessories Precision Components	:
	Machine Tool Accessories Precision Components Cutting Tools	-
	Machine Tool Accessories Precision Components	381,948,499.54 381,948,499.54

Note 28 Sr. No.	PARTICULARS OF INVENTORIES Finished Goods Machine Tool Accessories Precision Components Cutting Tools Castings TOTAL Semi-Finished Goods Machine Tool Accessories Precision Components Cutting Tools Castings TOTAL Semi-Finished Goods Machine Tool Accessories Precision Components Cutting Tools Castings TOTAL Stock-in-Trade Machine Tool Accessories Files Coated Sand and Profile Scrap TOTAL EMPLOYEE BENEFITS EXPENSE Particulars Salaries, Wages and Bonus Contribution to Provident and Other Funds Staff Welfare Expenses	17,082,220.0 17,082,220.0 17,082,220.0 Amount in ₹ - 2021-22 78,554,552.0 8,918,031.0 2,855,522.2
	Finished Goods Machine Tool Accessories Precision Components Cutting Tools Castings TOTAL Semi-Finished Goods Machine Tool Accessories Precision Components Cutting Tools TOTAL Stock-in-Trade Machine Tool Accessories Files Coated Sand and Profile Scrap TOTAL EMPLOYEE BENEFITS EXPENSE	17,082,220.6 17,082,220.6
	Finished Goods Machine Tool Accessories Precision Components Cutting Tools Castings TOTAL Sami-Finished Goods Machine Tool Accessories Precision Components Cutting Tools Castings TOTAL Stock-in-Trade Machine Tool Accessories Files Coated Sand and Profile Scrap TOTAL	17,082,220.6 17,082,220.6
	Finished Goods Machine Tool Accessories Precision Components Cutting Tools Castings TOTAL Saml-Finished Goods Machine Tool Accessories Precision Components Cutting Tools Cutting Tools Cutting Tools TOTAL Stock-in-Trade Machine Tool Accessories Files TOTAL Stock-in-Trade Coated Sand and Profile Scrap	17,082,220,0
	Finished Goods Machine Tool Accessories Precision Components Cutting Tools Castings TOTAL Semi-Finished Goods Machine Tool Accessories Precision Components Cutting Tools Castings TOTAL Stock-in-Trade Machine Tool Accessories Freision Contrade Machine Tool Accessories Files	17,082,220,0
	Finished Goods Machine Tool Accessories Precision Components Cutting Tools Castings TOTAL Semi-Finished Goods Machine Tool Accessories Precision Components Cutting Tools Custing Tools Custing Tools Castings TOTAL Stock-in-Trade	17,082,220,0
	Finished Goods Machine Tool Accessories Precision Components Cutting Tools Castings TOTAL Semi-Finished Goods Machine Tool Accessories Precision Components Cutting Tools Cutting Tools Cutting Tools Cutting Tools Cutting Tools Castings	17,082,220,0
	Finished Goods Machine Tod Accessories Precision Components Cuting Tools Castings TOTAL Semi-Finished Goods Machine Tool Accessories Precision Components Cutting Tools Cutting Tools	
	Finished Goods Machine Tool Accessories Precision Components Cutting Tools Castings TOTAL Sømi-Finished Goods Machine Tool Accessories	(3,551,317.0
	Finished Goods Machine Tool Accessories Precision Components Cutting Tools Castings TOTAL Semi-Finished Goods	(3,851,317.0
	Finished Goods Machine Tod Accessories Precision Components Cutting Tools Castings	(3,001,317.0
	Finished Goods Machine Tool Accessories Precision Components	(3,551,517.0
	Finished Goods Machine Tool Accessories	(3,551,517.0
	PARTICULARS OF INVENTORIES	(3,551,317.0
		(3,551,317.0
	TOTAL	(3,551,317.0
	Semi-Finished Goods Stock-in-Trade	(3,551,317.0
	Finished Goods	-
	Change in Inventories	13,530,903.0
	Add: Transfer on account of amalgamation	13,530,903.0
	Semi-Finished Goods Stock-in-Trade	13,530,903.0
	Finished Goods	-
	Inventories at the beginning of the year	17,082,220.0
	Semi-Finished Goods Stock-in-Trade	17,082,220.0
	Finished Goods	47.00
Sr. No.	Particulars Inventories at the end of the year	Amount in ₹ - 2021-22
Note 27	CHANGES IN INVENTORIES OF FINISHED GOODS, SEMI-FINISHED GOODS AND STOCK-	N-TRADE
	TOTAL	
	Coated Sand and Profile Scrap	-
Sr. No.	Particulars Files	Amount in ₹ - 2021-22
Note 26	PURCHASES OF STOCK-IN-TRADE	
	TOTAL	8,021,189.5
	HSS Steels Alloys / Ferro / ORM Scrap	8,021,189.5
	Alloy Steels Sub-Assembly Components	
	Particulars	
	20.2 INVENTORY OF RAW MATERIALS AND COMPONENTS	
	Alloys / Ferro / ORM Scrap TOTAL	197,582,509.5 197,582,509. 5
	HSS Steels	
	Alloy Steels Sub-Assembly Components	
	20.1 PARTICULARS OF RAW MATERIALS AND COMPONENTS CONSUMED Particulars	
	Cost of Raw Materials and Components Consumed	8,021,189.5 197,582,509.5
	Less : Inventory at the end of the year	205,603,699.0 8 021 189 5
	Inventory at the beginning of the year Add : Purchases	4,977,954.4 200,625,744.6
Note 25 Sr. No.	COST OF RAW MATERIALS AND COMPONENTS CONSUMED Particulars	Amount in ₹ - 2021-22
		371,717.0
	Total	78,810.6 371,717.6
	Less: Advances written off during the year	-
	Provision no longer required written back	-
	Excess Depreciation Written back Profit on Sale of Fixed Assets	-
	Sundry balances written back (Net) Miscellaneous Income	-
	Exchange rate difference (Net)	292,907.00 78,810.6
	From Others	267,465.00
	Interest: From Bank deposits	25 442 00
Sr. No.	Particulars	Amount in ₹ - 2021-22

Note 29	FINANCE COSTS	
Sr. No.	Particulars	Amount in ₹ - 2021-22
	Interest Expenses:	
	Fixed Loan	
	Other	6,069,357.18
	Bank charges	66,911.27
	LC Charges Bill Discounting Charges	2.317.525.50
	Applicable loss on foreign currency transactions and translations	2,317,525.50
	Applicable loss on loreign currency transactions and translations	_
	Total	8,453,793.95
		5,100,1000
ote 30	DEPRECIATION AND AMORTIZATION EXPENSES Particulars	
Sr. No.	Depreciation on Tangible Assets	Amount in ₹ - 2021-22 12,150,487.11
	Amortisation of Intangible Assets	1,394,079.00
	Amortisation of intangible Assets	1,394,079.00
	Total	13,544,566.11
	Total	15,544,500.11
ote 31	OTHER EXPENSES	
Sr. No.	Particulars	Amount in ₹ - 2021-22
A)	Manufacturing Expenses	47 000 440 00
	Stores, cutting tools and packing materials consumed	17,320,148.30
	Sub-contracting expenses Increase / (decrease) of excise duty on finished goods	35,413,635.47
	Power, fuel and water	65,272,075.24
	Excise Duty - Expenses	65,272,075.24
	Repairs and maintenance: Buildings	742,820.40
	Plant and machinery	3,498,096.52
	Others	3,496,096.52
	Sub Total(A)	122,246,775.93
	Cub Total(A)	122,240,770.30
Sr. No.	Particulars	Amount in ₹ - 2021-22
B)	Administrative, Selling and Other Expenses:	
	Rent	-
	Rates and taxes	192,000.00
	Postage and telephone	243,921.67
	Printing and stationery	182,378.72
	Insurance	722,029.59
	Travelling and conveyance	1,214,504.00
	Foreign travelling expenses	-
	Vehicle expenses	-
	Advertisement , publicity etc.	-
	Sales promotion and other selling expenses	2,981,881.63
	Sales commission	
	Freight on sales	
	Training and welfare expenses	479,908.00
	Training and welfare expenses Directors' sitting fees	479,908.00
	Training and welfare expenses Directors' sitting fees Auditors' remuneration (excluding service tax)	479,908.00 80,001.00
	Training and welfare expenses Directors' sitting fees Auditors' remuneration (excluding service tax) As Auditor	479,908.00 80,001.00
	Training and welfare expenses Directors' sitting fees Auditors' remuneration (excluding service tax) As Auditor For Limited Review	479,908.00 80,001.00
	Training and welfare expenses Directors' sitting fees Auditors' remuneration (excluding service tax) As Auditor For Limited Review For Certifications	479,908.00 80,001.00 240,000.00 -
	Training and welfare expenses Directors' sitting fees Auditors' remuneration (excluding service tax) As Auditor For Limited Review For Certifications Provision for Doubtful Debts	479,908.0(80,001.0(240,000.0(- - 1,912,947.7(
	Training and welfare expenses Directors' sitting fees Auditors' remuneration (excluding service tax) As Auditor For Limited Review For Certifications Provision for Doubtful Debts Bad Debts	479,908.00 80,001.00 240,000.00 - 1,912,947.75 454,020.43
	Training and welfare expenses Director's litting fees Auditor's remuneration (excluding service tax) As Auditor For Limited Review For Certifications Provision for Doubtful Debts Bad Debts Legal and professional fees	479,908.00 80,001.00 240,000.00 - 1,912,947.75 454,020.43 2,000,956.00
	Training and welfare expenses Directors' sitting fees Auditors' remuneration (excluding service tax) As Auditor For Limited Review For Certifications Provision for Doubtful Debts Bad Debts Bad Dets Security services	479,908.00 80,001.00 240,000.00 - 1,912,947.75 454,020.43 2,000,956.00
	Training and welfare expenses Director's litting fees Auditor's remuneration (excluding service tax) As Auditor For Limited Review For Certifications Provision for Doubtful Debts Bad Debts Legal and professional fees Security services Socurity services Sottware maintenance expenses	479.908.00 80,001.00 240,000.00 1,912.947.75 454,020.43 2,000.956.00 2,801,315.00
	Training and welfare expenses Directors' sitting fees Auditors' remuneration (excluding service tax) As Auditor For Limited Review For Certifications Provision for Doubtful Debts Bad Debts Legal and professional fees Security services Software maintenance expenses Sundry balances wolff	479.908.0(80,001.0(240,000.0(- 1,912,947.7: 454,020.4(2,000.956.0(2,601,315.0(
	Training and welfare expenses Director's 'Itting fees Auditor's remuneration (excluding service tax) As Auditor For Limited Review For Certifications Provision for Doubtful Debts Bad Debts Legal and professional fees Security services Schutzer maintenance expenses Sundry balances widf Exchange rate difference (Net)	479.908.00 80,001.00 240,000.00 1,912.947.75 454,020.43 2,000.956.00 2,801,315.00
	Training and welfare expenses Director's sitting fees Auditor's remuneration (excluding service tax) As Auditor For Limited Review For Certifications Provision for Doubtful Debts Bad Debts Legal and professional fees Security services Software maintenance expenses Sundry balances wioff Exchange rate difference (Net) Loss on Saler Obsposal of Fixed Assets	9,665,275,91 479,908,00 80,001,00 240,000,00 1,912,947,75 454,020,43 2,000,956,00 2,601,315,00 (445,766,88
	Training and welfare expenses Director's 'Itting fees Auditor's remuneration (excluding service tax) As Auditor For Limited Review For Certifications Provision for Doubtful Debts Bad Debts Legal and professional fees Security services Software maintenance expenses Sundry balances widf Exchange rate difference (Net) Loss on Sale / Disposal of Fixed Assets Miscellaneous expenses	479,908.00 80,001.00 240,000.00 1,912,947.75 454,020.43 2,000.956.00 2,901,315.00 (445,766.88
	Training and welfare expenses Director's sitting fees Auditor's remuneration (excluding service tax) As Auditor For Limited Review For Certifications Provision for Doubtful Debts Bad Debts Legal and professional fees Security services Software maintenance expenses Sundry balances wioff Exchange rate difference (Net) Loss on Saler Obsposal of Fixed Assets	479,908.00 80,001.00 240,000.00 1,912,947.75 454,020.45 2,000,956.00 2,801,315.00 (445,766.86
	Training and welfare expenses Director's 'Itting fees Auditor's remuneration (excluding service tax) As Auditor For Limited Review For Certifications Provision for Doubtful Debts Bad Debts Legal and professional fees Security services Software maintenance expenses Sundry balances widf Exchange rate difference (Net) Loss on Sale / Disposal of Fixed Assets Miscellaneous expenses	479,908. 80,001. 240,000. 1,912,947. 454,020. 2,000,986. 2,601,315. (445,766.

As per our attached report of even date

o sd-Jinendra Jain Partner Membership No. 072995

	Birla Precision Technologies Limited -	Foundry I	Division
	Balance sheet as at 31st Mar	rch, 2021	
			(Amount in `)
Sr.	Particulars	Note	As at
No.	T di diculai 3	No.	31st March 2021
			31St Warch 2021
I.	ASSETS		BACL
	NON-CURRENT ASSETS		
(a)	Property, plant and equipment	2	82,102,461.59
(b)	Capital work-in-progress	2	2,550,001.04
(c)	Intangible assets	2	1,576,091.00
(d)	Intangible assets under development	2	-
(e)	Financial assets	_	
	(i) Investments	3	-
	(ii) Loans	4	-
(£)	(iii) Other Financial Assets	5	4 000 545 00
(f)	Other non-current assets	6	1,888,515.00
	Total Non - Current Assets CURRENT ASSETS		70,012,432.63
(a)	Inventories	8	28,405,468.94
(a) (b)	Financial assets	0	20,403,400.94
(D)	(i) Investments	3	_
	(ii) Trade receivables	9	72,648,172.36
	(iii) Cash and cash equivalents	10	377,251.44
	(iv) Bank balances other than (iii) above	11	-
	(v) Loans	4	1,415,536.80
	(vi) Other Financial Assets	5	10,077,490.46
(c)	Other current assets	6	3,340,188.06
(d)	Current tax assets (Net)	7	346,262.66
	Total - Current Assets		116,610,370.72
	Total Assets		186,622,803.35
II.	EQUITY AND LIABILITIES		
	EQUITY		
(a)	Equity share capital	12	-
(b)	Other equity	13	(485,451,133.41)
	Total - Equity		(485,451,133.41)
Α	Non-Current Liabilities		
(a)	Financial liabilities		
(a)	(i) Borrowings	14	2,951,643.00
(b)	Provisions	18	22,890,300.00
(c)	Deferred tax liabilities (Net)	19	-
(0)	Total Non - Current Liabilities	••	25,841,943.00
В	Current Liabilities		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
(a)	Financial liabilities		
	(i) Borrowings	14	160,969,947.44
	(ii) Trade payables	15	397,450,040.40
	(iii) Other financial liabilities	16	22,608,300.00
(b)	Other current liabilities	17	26,113,703.25
(c)	Provisions	18	39,090,002.67
(d)	Current tax liabilities (Net)	20	-
	Total - Current Liabilities		646,231,993.76
01 15	Total Equity and Liabilities		186,622,803.35

Significant Accounting Policies and Notes to Accounts form an integral part of the Financial Statements 1 to 43

As per our attached report of even date For and on behalf of Board of Directors

For M/s. Valawat & Associates **Chartered Accountants**

sd/-Vedant Birla

Firm Registration No. 003623C **Chairman & Managing Director**

DIN: 03327691

sd/-R. K. Sharma **Chief Financial Officer**

sd/-Jinendra Jain

sd/-Parth Matolia

Partner Membership No. 072995

Company Secretary

Place: Mumbai Date: 30.06.2021

Birla Precision Technologies Limited - Foundry Division

Statement of Profit and Loss for the year ended 31st March, 2021

Note **Particulars** For the year ended No. 31st March 2021 INCOME **BACL** Revenue from operations 21 317,129,752.67 22 267,292.48 Other income 317,397,045.15 **Total Income EXPENSES** Cost of Raw Materials and Components Consumed 23 163,214,439.33 Purchases of Stock-in-Trade 24 Changes in Inventories of Finished Goods, Semi-Finished Goods and 25 26,587,817.00 Stock-in-Trade Employee benefits expense 26 89,874,013.36 Finance costs 7,376,969.52 27 Depreciation and amortization expense 28 16,169,706.00

Total Expenses

(1) Basic EPS (`) (2) Diluted EPS (`) Significant Accounting Policies and Notes to Accounts

form an integral part of the Financial Statements

Profit / (Loss) before exceptional items and tax

(2) Short/(Excess) Provision Previous Financial Year

(i) Items that will not be reclassified to profit or loss

Total Other Comprehensive Income net of tax

(ii) Income tax relating to items that will not be reclassified to profit or

Total Comprehensive income for the year, net of tax (VII+VIII)

Profit / (Loss) before tax (III - IV)

Profit/(Loss) for the period (V-VI)

Related to employee benefits

Earnings per equity share:

OTHER COMPREHENSIVE INCOME

1 to 43

29

As per our attached report of even date

For M/s. Valawat & Associates

Other expenses

Exceptional item

Tax expense: (1) Current tax

(3) MAT Credit (4) Deferred tax

Sr.

No.

Ī.

II.

III.

IV.

V.

VI.

VII.

VIII.

loss

Chartered Accountants Firm Registration No. 003623C For and on behalf of Board of Directors

sd/-

Vedant Birla Chairman & Managing Director

DIN: 03327691

(Amount in `)

144,218,787.47

447,441,732.68

(130,044,687.53)

(130,044,687.53)

(130,044,687.53)

161,809.00

161.809.00

(129,882,878.53)

sd/-

R. K. Sharma **Chief Financial Officer**

sd/sd/-Jinendra Jain Parth Matolia Partner **Company Secretary**

Membership No. 072995

Place: Mumbai Date: 30.06.2021

			nnologies Limited - Found	•					
		Statement of Changes	n Equity for the year ended 31	st March 2021					
(B)	OTHER EQUITY								
BACL	CL Reserves and Surplus								
Sr. No.	Particulars	Capital Reserves	Securities Premium Reserve	General Reserves	Retained Earnings	Total Other Equity			
140.	As at 1st April, 2020	3,000,000.00	_	_	(358,568,254.88)	(355,568,254.88			
Add:	Profit for the year	-	_	_	(130,044,687.53)	(130,044,687.53			
Add:	Other Comprehensive Income	_	_	_	161,809.00	161,809.00			
	Total Comprehensive Income	3,000,000.00	-	-	(488,451,133.41)	(485,451,133.41			
Less:	Issue of Bonus shares	-	-	-		-			
Less:	Transfer to general reserves	-	-	-		-			
	As at 31st March, 2021	3,000,000.00	-	-	(488,451,133.41)	(485,451,133.41			

Birla Precision Technologies Limited - Foundry Division

Notes forming part of the Financial Statements for the year ended 31st March, 2021 BACL

Note 2 Property, Plant and Equipment - Stand alone

		GROSS	BLOCK			DEPREC	CIATION		NET B	LOCK
Description of Assets	As on 01.04.2020	Additions	Deductions / Adjustments	As on 31.03.2021	Up to 01.04.2020	For the Year	Deductions / Adjustments	Up to 31.03.2021	As on 31.03.2021	As on 31.03.2020
(A) Tangible Assets										
Leasehold Land	3,317,692.00	-	-	3,317,692.00	850,675.00	39,972.00	-	890,647.00	2,427,045.00	2,467,017.00
Buildings	89,405,494.15	-	-	89,405,494.15	45,329,321.03	3,996,298.00	-	49,325,619.03	40,079,875.12	44,076,173.12
Plant & Machinery	333,048,983.32	3,263,197.40	-	336,312,180.72	287,938,787.37	11,057,840.00	-	298,996,627.37	37,315,553.35	45,110,195.95
Furniture & Fixtures	2,939,454.73	101,429.20	-	3,040,883.93	2,477,853.64	79,643.00	-	2,557,496.64	483,387.29	461,601.09
Office Equipments	7,324,244.55	712,607.52	-	8,036,852.07	6,429,499.23	288,570.00	-	6,718,069.23	1,318,782.84	894,745.32
Vehicles	1,332,437.00	-	-	1,332,437.00	771,843.01	82,776.00	-	854,619.01	477,817.99	560,593.99
Total Tangible Assets (A)	437,368,305.75	4,077,234.12		441,445,539.87	343,797,979.28	15,545,099.00	-	359,343,078.28	82,102,461.59	93,570,326.47
(B) Capital Work - in Progress	-	2,550,001.04	-	2,550,001.04		-	-	-	2,550,001.04	-
(C') Intangible Assets										
Technical Knowhow Fee	-	-	-	-	-	-	-	-	-	-
Software	10,469,105.00	255,000.00	-	10,724,105.00	8,523,407.00	624,607.00	-	9,148,014.00	1,576,091.00	1,945,698.00
Total Intangible Assets (C')	10,469,105.00	255,000.00		10,724,105.00	8,523,407.00	624,607.00		9,148,014.00	1,576,091.00	1,945,698.00
(D) Intangible Assets Under Development										
Technical Knowhow Fee	-	-	-	-	-	-	-	-	-	-
Software	-	-	-	-	-	-	-	-	1	-
Total Intangible Assets Under Development (D)	-			-		-	-	-		•
Total Property, Plant and Equipment (A+B+C+D)	447,837,410.75	6,882,235.16	_	454,719,645.91	352,321,386.28	16,169,706.00	_	368,491,092.28	86,228,553.63	95,516,024.47

Birla Precision Technologies Limited - Foundry Division Notes forming part of the Financial Statements for the period ended 31st March, 2021 (Amount in ` (Amount in `				
Note 3	INVESTMENTS	(Amount III.)		
Sr. No.	Particulars	As at 31st March 2021		
	Non-Current			
	Carried at cost:			
	In equities unquoted	-		
	(70,00,000 Equity shares of Rs. 10 each in Zenith Steel Pipes & Industries Limited)			
	In subsidiaries unquoted	_		
	Total Non - Current	-		
	Current			
	In equities unquoted	-		
	In subsidiaries unquoted	-		
	Total - Current	-		
Note 4	LOANS			
Sr. No.	Particulars	As at 31st March 2021		
	Non-Current Unsecured; considered good :			
	Loan & Advance to Employees	_		
	Total Non - Current	-		
	Current			
	Unsecured; considered good :			
	Loans and advances Less: Provision for doubtful advances	-		
	Less. Provision for doubtful advances	-		
	Loan & Advance to Employees	1,415,536.80		
	Loan & Advance to Others	-		
	Less: Provision for doubtful advances	-		
	Total Comment	4 448 800 00		
Note 5	Total - Current OTHER FINANCIAL ASSETS	1,415,536.80		
Sr. No.	Particulars	As at 31st March 2021		
	Non-Current			
	Unsecured; considered good :			
	Total Non - Current	-		
	<u>Current</u>			
	Unsecured; considered good : Deposits with Others	10,077,490.46		
	Total - Current	10,077,490.46		
Note 6	OTHER ASSETS			
Sr. No.	Particulars	As at 31st March 2021		
	Non-Current			
	Unsecured; considered good : Capital Advances	1,888,515.00		
	Less: Provision for doubtful advances	1,868,313.00		
	Total Non - Current	1,888,515.00		
	Current			
	Unsecured; considered good :			
A)	Advances Paid to Suppliers/Services	561,047.16		
B)	Balances with Government Authorities : Cenvat Credit and export incentive receivable	1,285,777.00		
	Value Added Tax Receivable	340,476.66		
	Goods & Service Tax	245,416.68		
	Sub Total (B)	1,871,670.34		
C)	Others:			
	Prepaid Expenses	361,603.98		
	Pattern Under Development Interest accrued on fixed deposits and others	280,353.10 265,513.48		
	Less: Written off during the year	200,010.10		
	3 ,	265,513.48		
	Sub Total (C)	907,470.56		
11-4- 7	Total - Current (A+B+C)	3,340,188.06		
Note 7 Sr. No.	CURRENT TAX ASSETS (NET) Particulars	As at 31st March 2021		
JI. 14U.	Tax deducted at source	346,262.66		
	Advance fringe benefit tax (Net of provisions for tax)			
	Mat Credit Entitlement	-		
	Income Tax Refund Receivable	-		
1-4- ^	Total	346,262.66		
Note 8 Sr. No.	INVENTORIES Particulars	As at 31st March 2021		
JI. NO.	Raw Materials and Components	As at 31st March 2021 4,977,954.45		
	Semi-Finished Goods	13,530,903.00		
	Finished Goods	-		
	Stock-in Trade	-		
Note 09	Stores, Cutting Tools and Packing Materials	9,896,611.49 28,405,468.94		
	Total TRADE RECEIVABLES	20,400,408.94		
Sr. No.	Particulars	As at 31st March 2021		
J11U.	Unsecured, considered good :			
	Considered good	1,759,003.00		
	Considered doubtful	-		
	Less: Provision for doubtful debts	1,759,003.00		
	Other considered good	1,759,003.00 70,889,169.36		
	Total	72,648,172.36		
Note 10	CASH AND CASH EQUIVALENTS	,0-10, 1. 2.00		
Sr. No.	Particulars	As at 31st March 2021		
A)	Balances with Banks	166,946.76		
B)	Deposits with Banks	200,000.00		
C)	Cheques on hand	40.001.00		
D)	Cash on Hand Total	10,304.68 377 251 44		
	OTHER BANK BALANCES	377,251.44		
Inte 11				
	Particulars	As at 31st March 2021		
Sr. No.	Particulars Balances in Margin Money Account	As at 31st March 2021		

	EQUITY SHARE CAPITAL		
Sr. No.	Particulars	As at 31st March 2021	
A)	AUTHORISED SHARE CAPITAL		
	60,00,00,000 (60,00,00,000) Equity Shares of ` 2/- each	-	
	Total		
B)	ISSUED, SUBSCRIBED & PAID UP SHARE CAPITAL		
	6,52,71,137 (5,68,39,434) Equity Shares of ` 2/- each, as fully paid-up	-	
	Total	-	
Note 13	OTHER EQUITY		
Sr. No.	Particulars	As at 31st March 2021	
A)	Capital Reserve	3,000,000.00	
B)	Securities Premium Reserve	-	
C)	General Reserves	-	
D)	Retained Earnings	(488,451,133.41	
	Total (A to D)	(485,451,133.4	
Note 14	BORROWINGS		
Sr. No.	Particulars	As at 31st March 2021	
	Non-Current		
A)	Secured Loans		
	Vehicle Loans :		
	Car Loan	-	
	Sub Total (A)	-	
B)	Unsecured Loans	0.054.040.00	
	Sales Tax Deferred Payment Loan (Refer note (a) below)	2,951,643.00	
	Total Non - Current	2,951,643.00	
	Security and Salient Terms:		
	(a) Sales Tax deferred payment loan of `259.16 lakhs (Previous Year `263.18 lakhs) is interest free and payable in		
	instalments starting from May,2009 and ending in April, 2022.		
A \	Current Constant Cons		
A)	Secured Loans		
	Working Capital Loans From Banks Foreign Currency Loan (Refer note (a) and (d) below)		
	Rupee Loan (Refer note (b),(c) and (d) below)	-	
	Subtotal (A)		
B)	Unsecured Loans	-	
Β)	From Bodies Corporates	139,976,917.43	
	From Other	20,993,030.01	
	Subtotal (B)	160,969,947.44	
	Total - Current	160,969,947.44	
Note 15	TRADE PAYABLES	,,.	
Sr. No.	Particulars		
31. NO.		As at 31st March 2021	
	Current	As at 31st March 2021	
	Current		
		As at 31st March 2021 42,692,101.76 354,757,938.64	
	<u>Current</u> Micro, Small and Medium Enterprises	42,692,101.76 354,757,938.64	
	<u>Current.</u> Micro, Small and Medium Enterprises Others	42,692,101.76 354,757,938.64 397,450,040.4 0	
	Current Micro, Small and Medium Enterprises Others Total - Current Disclosures relating to amounts payable as at the year end together with interest paid.	42,692,101.76 354,757,938.64 397,450,040.4 0 payable to Micro and Smal	
	<u>Current</u> Micro, Small and Medium Enterprises Others Total - Current Disclosures relating to amounts payable as at the year end together with interest paid. Enterprises have been made in the accounts, as required under the Micro, Small and Med	42,692,101.76 354,757,938.64 397,450,040.4 0 payable to Micro and Smal um Enterprises Developmen	
	<u>Current</u> Micro, Small and Medium Enterprises Others Total - Current Disclosures relating to amounts payable as at the year end together with interest paid. Enterprises have been made in the accounts, as required under the Micro, Small and Med Act, 2006 to the extent of information available with the Company determined on the bas	42,692,101.76 354,757,938.64 397,450,040.4 0 payable to Micro and Smal um Enterprises Developmen	
	Current Micro, Small and Medium Enterprises Others Total - Current Disclosures relating to amounts payable as at the year end together with interest paid. Enterprises have been made in the accounts, as required under the Micro, Small and Med Act, 2006 to the extent of information available with the Company determined on the bas suppliers regarding their status and the required disclosure are give below:	42,692,101.76 354,757,938.64 397,450,040.4 0 payable to Micro and Smal um Enterprises Developmen	
	Current Micro, Small and Medium Enterprises Others Total - Current Disclosures relating to amounts payable as at the year end together with interest paid. Enterprises have been made in the accounts, as required under the Micro, Small and Med Act, 2006 to the extent of information available with the Company determined on the bas suppliers regarding their status and the required disclosure are give below: Particulars	42,692,101.76 354,757,938.64 397,450,040.40 payable to Micro and Smitro jum Enterprises Development is of intimation received from	
	Current Micro, Small and Medium Enterprises Others Total - Current Disclosures relating to amounts payable as at the year end together with interest paid. Enterprises have been made in the accounts, as required under the Micro, Small and Med Act, 2006 to the extent of information available with the Company determined on the bas suppliers regarding their status and the required disclosure are give below: Particulars Principal amount due and remaining unpaid	42,692,101.7(354,757,938.6(397,450,040.4(payable to Micro and Smal um Enterprises Developmer is of intimation received fron	
	Current Micro, Small and Medium Enterprises Others Total - Current Disclosures relating to amounts payable as at the year end together with interest paid. Enterprises have been made in the accounts, as required under the Micro, Small and Med Act, 2006 to the extent of information available with the Company determined on the bas suppliers regarding their status and the required disclosure are give below: Particulars Principal amount due and remaining unpaid Interest due on above and the unpaid interest	42,692,101.76 354,757,938.64 397,450,040.41 payable to Micro and Smal um Enterprises Developmen is of intimation received from	
Note 16	Current Micro, Small and Medium Enterprises Others Total - Current Disclosures relating to amounts payable as at the year end together with interest paid. Enterprises have been made in the accounts, as required under the Micro, Small and Med Act, 2006 to the extent of information available with the Company determined on the bas suppliers regarding their status and the required disclosure are give below: Particulars Principal amount due and remaining unpaid Interest due on above and the unpaid interest OTHER FINANCIAL LIABILITIES	42,692,101.7(354,757,938.6- 397,450,040.4(payable to Micro and Smal um Enterprises Developmer is of intimation received fron 42,692,101.7(3,741,930.2)	
	Current Micro, Small and Medium Enterprises Others Total - Current Disclosures relating to amounts payable as at the year end together with interest paid. Enterprises have been made in the accounts, as required under the Micro, Small and Med Act, 2006 to the extent of information available with the Company determined on the bas suppliers regarding their status and the required disclosure are give below: Particulars Principal amount due and remaining unpaid interest due on above and the unpaid interest OTHER FINANCIAL LIABILITIES Particulars	42,692,101.7(354,757,938.6(397,450,040.4(payable to Micro and Smal um Enterprises Developmer is of intimation received fron	
Note 16	Current Micro, Small and Medium Enterprises Others Total - Current Disclosures relating to amounts payable as at the year end together with interest paid. Enterprises have been made in the accounts, as required under the Micro, Small and Med Act, 2006 to the extent of information available with the Company determined on the bas suppliers regarding their status and the required disclosure are give below: Particulars Principal amount due and remaining unpaid interest due on above and the unpaid interest due on above and the unpaid interest. OTHER FINANCIAL LIABILITIES Particulars Current	42,692,101.7(354,757,938.6- 397,450,040.4(payable to Micro and Small um Enterprises Developmer is of intimation received fron 42,692,101.7(3,741,930.2:	
Note 16	Current Micro, Small and Medium Enterprises Others Total - Current Disclosures relating to amounts payable as at the year end together with interest paid. Enterprises have been made in the accounts, as required under the Micro, Small and Med Act, 2006 to the extent of information available with the Company determined on the bas suppliers regarding their status and the required disclosure are give below: Particulars Principal amount due and remaining unpaid interest due on above and the unpaid interest OTHER FINANCIAL LIABILITIES Particulars Current Current maturities of long-term debts	42,692,101.76 354,757,938.64 397,450,040.44 payable to Micro and Smal um Enterprises Developmen is of intimation received from 42,692,101.76 3,741,930.21 As at 31st March 2021	
Note 16	Current Micro, Small and Medium Enterprises Others Total - Current Disclosures relating to amounts payable as at the year end together with interest paid. Enterprises have been made in the accounts, as required under the Micro, Small and Med Act, 2006 to the extent of information available with the Company determined on the bas suppliers regarding their status and the required disclosure are give below: Particulars Principal amount due and remaining unpaid interest due on above and the unpaid interest OTHER FINANCIAL LIABILITIES Particulars Current Current maturities of long-term debts Security Deposit from dealers / others	42,692,101.74 354,757,938.64 397,450,040.44 payable to Micro and Small um Enterprises Developmer is of intimation received fron 42,692,101.74 3,741,930.2 As at 31st March 2021 22,558,300.00 50,000.00	
Note 16 Sr. No.	Current Micro, Small and Medium Enterprises Others Total - Current Disclosures relating to amounts payable as at the year end together with interest paid. Enterprises have been made in the accounts, as required under the Micro, Small and Med Act, 2006 to the extent of information available with the Company determined on the bas suppliers regarding their status and the required disclosure are give below: Particulars Principal amount due and remaining unpaid Interest due on above and the unpaid interest OTHER FINANCIAL LIABILITIES Particulars Current Current maturities of long-term debts Security Deposit from dealers / others Total - Current	42,692,101.74 354,757,938.64 397,450,040.44 payable to Micro and Small um Enterprises Developmer is of intimation received fron 42,692,101.74 3,741,930.2 As at 31st March 2021 22,558,300.00 50,000.00	
Note 16 Sr. No.	Current Micro, Small and Medium Enterprises Others Total - Current Disclosures relating to amounts payable as at the year end together with interest paid. Enterprises have been made in the accounts, as required under the Micro, Small and Med Act, 2006 to the extent of information available with the Company determined on the bas suppliers regarding their status and the required disclosure are give below: Particulars Principal amount due and remaining unpaid interest due on above and the unpaid interest toue on above and the unpaid interest OTHER FINANCIAL LIABILITIES Particulars Current Current maturities of long-term debts Security Deposit from dealers / others Total - Current OTHER CURRENT LIABILITIES	42,692,101.7(354,757,938.6(397,450,040.4() payable to Micro and Smal um Enterprises Developmer is of intimation received fron 42,692,101.7(3,741,930.2() As at 31st March 2021 22,558,300.0(50,000.0() 22,698,300.0()	
Note 16 Sr. No.	Current Micro, Small and Medium Enterprises Others Total - Current Disclosures relating to amounts payable as at the year end together with interest paid. Enterprises have been made in the accounts, as required under the Micro, Small and Med Act, 2006 to the extent of information available with the Company determined on the bas suppliers regarding their status and the required disclosure are give below: Particulars Principal amount due and remaining unpaid Interest due on above and the unpaid interest due on above and the unpaid interest of THER FINANCIAL LIABILITIES Particulars Current Current maturities of long-term debts Security Deposit from dealers / others Total - Current OTHER CURRENT LIABILITIES Particulars Particulars	42,692,101.76 354,757,938.64 397,450,040.44 payable to Micro and Small um Enterprises Developmen is of intimation received from 42,692,101.76 3,741,930.21 As at 31st March 2021 22,558,300.00 50,000.00	
Note 16 Sr. No.	Current Micro, Small and Medium Enterprises Others Total - Current Disclosures relating to amounts payable as at the year end together with interest paid. Enterprises have been made in the accounts, as required under the Micro, Small and Med Act, 2006 to the extent of information available with the Company determined on the bas suppliers regarding their status and the required disclosure are give below: Particulars Principal amount due and remaining unpaid Interest due on above and the unpaid interest OTHER FINANCIAL LIABILITIES Particulars Current Current maturities of long-term debts Security Deposit from dealers / others Total - Current OTHER CURRENT LIABILITIES Particulars Current OTHER CURRENT LIABILITIES Particulars Current OTHER CURRENT LIABILITIES	42,692,101.7(354,757,938.64 397,450,040.41 payable to Micro and Smal um Enterprises Developmer is of intimation received fron 42,692,101.7(3,741,930.2) As at 31st March 2021 22,558,300.0(22,608,300.0) As at 31st March 2021	
Note 16 Sr. No.	Current Micro, Small and Medium Enterprises Others Total - Current Disclosures relating to amounts payable as at the year end together with interest paid. Enterprises have been made in the accounts, as required under the Micro, Small and Med Act, 2006 to the extent of information available with the Company determined on the bas suppliers regarding their status and the required disclosure are give below: Particulars Principal amount due and remaining unpaid interest due on above and the unpaid interest OTHER FINANCIAL LIABILITIES Particulars Current Current maturities of long-term debts Security Deposit from dealers / others Total - Current OTHER CURRENT LIABILITIES Particulars Current OTHER CURRENT LIABILITIES Particulars	42,692,101.76 354,757,938.64 397,450,040.44 payable to Micro and Small um Enterprises Developmen is of intimation received from 42,692,101.76 3,741,930.21 22,558,300.00 50,000.00 22,608,300.00 As at 31st March 2021	
Note 16 Sr. No.	Current Micro, Small and Medium Enterprises Others Total - Current Disclosures relating to amounts payable as at the year end together with interest paid. Enterprises have been made in the accounts, as required under the Micro, Small and Med Act, 2006 to the extent of information available with the Company determined on the bas suppliers regarding their status and the required disclosure are give below: Particulars Principal amount due and remaining unpaid interest due on above and the unpaid interest due on above and the unpaid interest of Interest due on above and the unpaid interest Current maturities of long-term debts Security Deposit from dealers / others Total - Current OTHER CURRENT LIABILITIES Particulars Current Advances from Customers Payable to employees	42,692,101.76 354,757,938.64 397,455,040.44 payable to Mirror and Small um Enterprises Developmen is of intimation received from 42,692,101.76 3,741,930.21 As at 31st March 2021 22,588,300.00 22,698,300.00 4S at 31st March 2021 9,303,000.00 12,127,075.00	
Note 16 Sr. No.	Current Micro, Small and Medium Enterprises Others Total - Current Disclosures relating to amounts payable as at the year end together with interest paid. Enterprises have been made in the accounts, as required under the Micro, Small and Med Act, 2006 to the extent of information available with the Company determined on the bas suppliers regarding their status and the required disclosure are give below: Particulars Principal amount due and remaining unpaid interest due on above and the unpaid interest OTHER FINANCIAL LIABILITIES Particulars Current Current maturities of long-term debts Security Deposit from dealers / others Total - Current OTHER CURRENT LIABILITIES Particulars Current OTHER CURRENT LIABILITIES Particulars	42,692,101.7, 354,757,938.6- 397,450,040.41 payable to Miror and Smal um Enterprises Developmer is of intimation received fron 42,692,101.77 3,741,930.2 As at 31st March 2021 22,558,300.00 22,608,300.00 As at 31st March 2021 9,303,000.00	

Sr. No.	PROVISIONS Particulars	As at 31st March 2021
0111101	Non-Current	70 at 0 10t mai 011 202 1
	Provision for Employee Benefits	40.540.040.0
	Gratuity Leave benefits	19,543,640.0 3,346,660.0
	Total Non - Current	22,890,300.0
	<u>Current</u>	
A)	Provision for Employee Benefits Gratuity	758,522.0
	Leave benefits	785,258.0
	Sub Total	1,543,780.0
B)	Provision for expenses	37,546,222.6
loto 10	Total - Current DEFERRED TAX LIABILITIES	39,090,002.6
Sr. No.	Particulars	As at 31st March 2021
	Deferred Tax Liability	
	Related to fixed assets Deferred Tax Assets	-
	Disallowances under the Income Tax Act, 1961	_
	Total	-
ote 20	CURRENT TAX LIABILITIES (NET)	
Sr. No.	Particulars Provision for Current Tax	As at 31st March 2021
	Total	-
ote 21	REVENUE FROM OPERATIONS	l .
Sr. No.	Particulars	For the year ended
	Sale of Products	31st March 2021 314,341,522.4
	Sale of Products Sale of Services	
	Other operating revenue	2,788,230.2
-4- 00	Revenue from operations	317,129,752.6
ote 22	OTHER INCOME	For the year ended
Sr. No.	Particulars	31st March 2021
	Interest:	
	From Bank deposits	10,825.0
	From Others	256,467.4 267,292.4
	Exchange rate difference (Net)	201,232.4
	Sundry balances written back (Net)	-
	Miscellaneous Income	-
	Profit on Sale of Fixed Assets Training completion skill poor youth	-
	Provision no longer required written back	-
		-
oto 23	Total COST OF RAW MATERIALS AND COMPONENTS CONSUMED	267,292.4
		For the year ended
Sr. No.	Particulars	31st March 2021
	Inventory at the beginning of the year	4,722,264.8
	Add : Purchases	163,470,128.9 168,192,393.7
	Less : Inventory at the end of the year	4,977,954.4
	Cost of Raw Materials and Components Consumed	163,214,439.3
ote 24	PURCHASES OF STOCK-IN-TRADE	For the year anded
Sr. No.	Particulars	For the year ended 31st March 2021
	Files	
	Total	
	CHANGES IN INVENTORIES OF FINISHED GOODS, SEMI-FINISHED GOODS AND STO	CK-IN-TRADE
		OCK-IN-TRADE For the year ended
	CHANGES IN INVENTORIES OF FINISHED GOODS, SEMI-FINISHED GOODS AND STO Particulars Inventories at the end of the year	OCK-IN-TRADE For the year ended
	CHANGES IN INVENTORIES OF FINISHED GOODS, SEMI-FINISHED GOODS AND STO Particulars Inventories at the end of the year Finished Goods	OCK-IN-TRADE For the year ended 31st March 2021
	CHANGES IN INVENTORIES OF FINISHED GOODS, SEMI-FINISHED GOODS AND STO Particulars Inventories at the end of the year Finished Goods Semi-Finished Goods	OCK-IN-TRADE For the year ended 31st March 2021
	CHANGES IN INVENTORIES OF FINISHED GOODS, SEMI-FINISHED GOODS AND STO Particulars Inventories at the end of the year Finished Goods	CK-IN-TRADE For the year ended 31st March 2021 - 13,530,903.0
	CHANGES IN INVENTORIES OF FINISHED GOODS, SEMI-FINISHED GOODS AND STO Particulars Inventories at the end of the year Finished Goods Semi-Finished Goods Stock-in-Trade Inventories at the beginning of the year	CK-IN-TRADE For the year ended 31st March 2021 - 13,530,903.0
	CHANGES IN INVENTORIES OF FINISHED GOODS, SEMI-FINISHED GOODS AND STO Particulars Inventories at the end of the year Finished Goods Semi-Finished Goods Stock-in-Trade Inventories at the beginning of the year Finished Goods	CK-IN-TRADE For the year ended 31st March 2021 - 13,530,903.0 13,530,903.0
	CHANGES IN INVENTORIES OF FINISHED GOODS, SEMI-FINISHED GOODS AND STO Particulars Inventories at the end of the year Finished Goods Semi-Finished Goods Stock-in-Trade Inventories at the beginning of the year Finished Goods Semi-Finished Goods	CK-IN-TRADE For the year ended 31st March 2021 - 13,530,903.0 13,530,903.0
	CHANGES IN INVENTORIES OF FINISHED GOODS, SEMI-FINISHED GOODS AND STO Particulars Inventories at the end of the year Finished Goods Semi-Finished Goods Stock-in-Trade Inventories at the beginning of the year Finished Goods	CK-IN-TRADE For the year ended 31st March 2021 13,530,903.0 13,530,903.0 40,118,720.0
	CHANGES IN INVENTORIES OF FINISHED GOODS, SEMI-FINISHED GOODS AND STO Particulars Inventories at the end of the year Finished Goods Semi-Finished Goods Stock-in-Trade Inventories at the beginning of the year Finished Goods Semi-Finished Goods Stock-in-Trade	CK-IN-TRADE For the year ended 31st March 2021
	CHANGES IN INVENTORIES OF FINISHED GOODS, SEMI-FINISHED GOODS AND STO Particulars Inventories at the end of the year Finished Goods Semi-Finished Goods Stock-in-Trade Inventories at the beginning of the year Finished Goods Semi-Finished Goods Semi-Finished Goods Change in Inventories	CK-IN-TRADE For the year ended 31st March 2021
	CHANGES IN INVENTORIES OF FINISHED GOODS, SEMI-FINISHED GOODS AND STO Particulars Inventories at the end of the year Finished Goods Semi-Finished Goods Stock-in-Trade Inventories at the beginning of the year Finished Goods Semi-Finished Goods Stock-in-Trade	OCK-IN-TRADE For the year ended 31st March 2021 13,530,903.0 13,530,903.0 40,118,720.0 40,118,720.0
	CHANGES IN INVENTORIES OF FINISHED GOODS, SEMI-FINISHED GOODS AND STO Particulars Inventories at the end of the year Finished Goods Semi-Finished Goods Slock-in-Trade Inventories at the beginning of the year Finished Goods Semi-Finished Goods Scok-in-Trade Change in Inventories Finished Goods Semi-Finished Goods Semi-Finished Goods Scok-in-Trade	OCK-IN-TRADE For the year ended 31st March 2021 13,530,903.0 13,530,903.0 40,118,720.0 40,118,720.0 26,587,817.0
Sr. No.	CHANGES IN INVENTORIES OF FINISHED GOODS, SEMI-FINISHED GOODS AND STO Particulars Inventories at the end of the year Finished Goods Semi-Finished Goods Stock-in-Trade Inventories at the beginning of the year Finished Goods Semi-Finished Goods Stock-in-Trade Change in Inventories Finished Goods Semi-Finished Goods Semi-Finished Goods Semi-Finished Goods Semi-Finished Goods Sock-in-Trade Total	OCK-IN-TRADE For the year ended 31st March 2021 13,530,903.0 13,530,903.0 40,118,720.0 40,118,720.0 26,587,817.0
ote 26	CHANGES IN INVENTORIES OF FINISHED GOODS, SEMI-FINISHED GOODS AND STO Particulars Inventories at the end of the year Finished Goods Semi-Finished Goods Stock-in-Trade Inventories at the beginning of the year Finished Goods Semi-Finished Goods Stock-in-Trade Change in Inventories Finished Goods Semi-Finished Goods Semi-Finished Goods Stock-in-Trade Total EMPLOYEE BENEFITS EXPENSE	CK-IN-TRADE For the year ended 31st March 2021 13,530,903.0 13,530,903.0 40,118,720.0 40,118,720.0 26,587,817.0 26,587,817.0
ote 26	CHANGES IN INVENTORIES OF FINISHED GOODS, SEMI-FINISHED GOODS AND STO Particulars Inventories at the end of the year Finished Goods Semi-Finished Goods Stock-in-Trade Inventories at the beginning of the year Finished Goods Semi-Finished Goods Stock-in-Trade Change in Inventories Finished Goods Semi-Finished Goods Semi-Finished Goods Semi-Finished Goods Semi-Finished Goods Sock-in-Trade Total	OCK-IN-TRADE For the year ended 31st March 2021 13,530,903.0 13,530,903.0 40,118,720.0 40,118,720.0 26,587,817.0
ote 26	CHANGES IN INVENTORIES OF FINISHED GOODS, SEMI-FINISHED GOODS AND STO Particulars Inventories at the end of the year Finished Goods Semi-Finished Goods Slock-in-Trade Inventories at the beginning of the year Finished Goods Semi-Finished Goods Semi-Finished Goods Slock-in-Trade Change in Inventories Finished Goods Semi-Finished Goods Stock-in-Trade Change in Inventories Finished Goods Stock-in-Trade Total Total Total EMPLOYEE BENEFITS EXPENSE Particulars Salaries, Wages and Bonus	OCK-IN-TRADE For the year ended 31st March 2021 13,530,903.0 13,530,903.0 40,118,720.0 40,118,720.0 26,587,817.0 26,587,817.0 For the year ended 31st March 2021 78,812,143.0
ote 26	CHANGES IN INVENTORIES OF FINISHED GOODS, SEMI-FINISHED GOODS AND STO Particulars Inventories at the end of the year Finished Goods Semi-Finished Goods Stock-in-Trade Inventories at the beginning of the year Finished Goods Semi-Finished Goods Stock-in-Trade Change in Inventories Finished Goods Semi-Finished Goods Semi-Finished Goods Stock-in-Trade Change in Inventories Finished Goods Semi-Finished Goods Stock-in-Trade Total EMPLOYEE BENEFITS EXPENSE Particulars Salaries, Wages and Bonus Contribution to Provident and Other Funds	CK-IN-TRADE For the year ended 31st March 2021 13,530,903.0 13,530,903.0 40,118,720.0 40,118,720.0 26,587,817.0 26,587,817.0 For the year ended 31st March 2021 78,812,143.0 8,489,849.0
ote 26	CHANGES IN INVENTORIES OF FINISHED GOODS, SEMI-FINISHED GOODS AND STO Particulars Inventories at the end of the year Finished Goods Semi-Finished Goods Stock-in-Trade Inventories at the beginning of the year Finished Goods Semi-Finished Goods Stock-in-Trade Change in Inventories Finished Goods Semi-Finished Goods Semi-Finished Goods Stock-in-Trade Total EMPLOYEE BENEFITS EXPENSE Particulars Salaries, Wages and Bonus Contribution to Provident and Other Funds Staff Welfare Expenses	CK-IN-TRADE For the year ended 31st March 2021 13,530,903.0 13,530,903.0 40,118,720.0 40,118,720.0 26,587,817.0 26,587,817.0 For the year ended 31st March 2021 78,812,143.0 8,489,849.0 2,572,021.3
ote 26	CHANGES IN INVENTORIES OF FINISHED GOODS, SEMI-FINISHED GOODS AND STO Particulars Inventories at the end of the year Finished Goods Semi-Finished Goods Stock-in-Trade Inventories at the beginning of the year Finished Goods Semi-Finished Goods Stock-in-Trade Change in Inventories Finished Goods Semi-Finished Goods Semi-Finished Goods Stock-in-Trade Change in Inventories Finished Goods Semi-Finished Goods Stock-in-Trade Total EMPLOYEE BENEFITS EXPENSE Particulars Salaries, Wages and Bonus Contribution to Provident and Other Funds	CK-IN-TRADE For the year ended 31st March 2021 13,530,903.0 13,530,903.0 40,118,720.0 40,118,720.0 26,587,817.0 26,587,817.0 For the year ended 31st March 2021 78,812,143.0 8,489,849.0 2,572,021.3
ote 26 Sr. No.	CHANGES IN INVENTORIES OF FINISHED GOODS, SEMI-FINISHED GOODS AND STO Particulars Inventories at the end of the year Finished Goods Semi-Finished Goods Stock-in-Trade Inventories at the beginning of the year Finished Goods Semi-Finished Goods Semi-Finished Goods Stock-in-Trade Change in Inventories Finished Goods Semi-Finished Goods Stock-in-Trade Change in Inventories Finished Goods Stock-in-Trade Total EMPLOYEE BENEFITS EXPENSE Particulars Salaries, Wages and Bonus Contribution to Provident and Other Funds Staff Welfare Expenses Total FINANCE COSTS	CK-IN-TRADE For the year ended 31st March 2021 13,530,903.0 13,530,903.0 40,118,720.0 40,118,720.0 26,587,817.0 26,587,817.0 For the year ended 31st March 2021 8,489,849.0 2,572,021.3 89,874,013.3
Sr. No.	CHANGES IN INVENTORIES OF FINISHED GOODS, SEMI-FINISHED GOODS AND STO Particulars Inventories at the end of the year Finished Goods Semi-Finished Goods Stock-in-Trade Inventories at the beginning of the year Finished Goods Semi-Finished Goods Semi-Finished Goods Stock-in-Trade Change in Inventories Finished Goods Semi-Finished Goods Stock-in-Trade Total EMPLOYEE BENEFITS EXPENSE Particulars Salaries, Wages and Bonus Contribution to Provident and Other Funds Staff Welfare Expenses Total FINANCE COSTS	CK-IN-TRADE For the year ended 31st March 2021 13,530,903.0 13,530,903.0 40,118,720.0 40,118,720.0 26,587,817.0 26,587,817.0 For the year ended 31st March 2021 78,812,143.0 8,489,849.0 2,572,021.3 89,874,013.3
Sr. No.	CHANGES IN INVENTORIES OF FINISHED GOODS, SEMI-FINISHED GOODS AND STO Particulars Inventories at the end of the year Finished Goods Semi-Finished Goods Stock-in-Trade Inventories at the beginning of the year Finished Goods Stock-in-Trade Change in Inventories Finished Goods Semi-Finished Goods Semi-Finished Goods Semi-Finished Goods Stock-in-Trade Total EMPLOYEE BENEFITS EXPENSE Particulars Stalaries, Wages and Bonus Contribution to Provident and Other Funds Staff Welfare Expenses Total FINANCE COSTS Particulars	CK-IN-TRADE For the year ended 31st March 2021 13,530,903.0 13,530,903.0 40,118,720.0 40,118,720.0 26,587,817.0 26,587,817.0 For the year ended 31st March 2021 78,812,143.0 8,489,849.0 2,572,021.3 89,874,013.3
Sr. No.	CHANGES IN INVENTORIES OF FINISHED GOODS, SEMI-FINISHED GOODS AND STO Particulars Inventories at the end of the year Finished Goods Semi-Finished Goods Stock-in-Trade Inventories at the beginning of the year Finished Goods Semi-Finished Goods Semi-Finished Goods Stock-in-Trade Change in Inventories Finished Goods Semi-Finished Goods Stock-in-Trade Total EMPLOYEE BENEFITS EXPENSE Particulars Salaries, Wages and Bonus Contribution to Provident and Other Funds Staff Welfare Expenses Total FINANCE COSTS	CK-IN-TRADE For the year ended 31st March 2021 13,530,903.0 13,530,903.0 40,118,720.0 40,118,720.0 26,587,817.0 26,587,817.0 For the year ended 31st March 2021 78,812,143.0 8,489,849.0 2,572,021.3 89,874,013.3
ote 26 Sr. No.	CHANGES IN INVENTORIES OF FINISHED GOODS, SEMI-FINISHED GOODS AND STO Particulars Inventories at the end of the year Finished Goods Semi-Finished Goods Slock-in-Trade Inventories at the beginning of the year Finished Goods Semi-Finished Goods Semi-Finished Goods Stock-in-Trade Change in Inventories Finished Goods Semi-Finished Goods Stock-in-Trade Change in Inventories Finished Goods Stock-in-Trade Total EMPLOYEE BENEFITS EXPENSE Particulars Salaries, Wages and Bonus Contribution to Provident and Other Funds Staff Welfare Expenses Total FINANCE COSTS Particulars Interest Expenses: Fixed Loan	CK-IN-TRADE For the year ended 31st March 2021 13,530,903.0 13,530,903.0 40,118,720.0 40,118,720.0 26,587,817.0 26,587,817.0 For the year ended 31st March 2021 78,812,143.0 8,489,849.0 2,572,021.3 89,874,013.3 For the year ended 31st March 2021 300.0 5,084,247.0
ote 26 Sr. No.	CHANGES IN INVENTORIES OF FINISHED GOODS, SEMI-FINISHED GOODS AND STO Particulars Inventories at the end of the year Finished Goods Semi-Finished Goods Stock-in-Trade Inventories at the beginning of the year Finished Goods Stock-in-Trade Change in Inventories Finished Goods Semi-Finished Goods Stock-in-Trade Change in Inventories Finished Goods Stock-in-Trade Total EMPLOYEE BENEFITS EXPENSE Particulars Salaries, Wages and Bonus Contribution to Provident and Other Funds Staff Welfare Expenses Total FINANCE COSTS Particulars Interest Expenses: Fixed Loan Other Bank charges Total Total	CK-IN-TRADE For the year ended 31st March 2021 13,530,903.0 13,530,903.0 40,118,720.0 40,118,720.0 40,118,720.0 26,587,817.0 26,587,817.0 For the year ended 31st March 2021 89,874,013.3 For the year ended 31st March 2021 300.0 5,084,247.0 2,292,422.5
ote 26 Sr. No.	CHANGES IN INVENTORIES OF FINISHED GOODS, SEMI-FINISHED GOODS AND STO Particulars Inventories at the end of the year Finished Goods Semi-Finished Goods Stock-in-Trade Inventories at the beginning of the year Finished Goods Semi-Finished Goods Stock-in-Trade Change in Inventories Finished Goods Semi-Finished Goods Stock-in-Trade Semi-Finished Goods Stock-in-Trade Particulars Salaries, Wages and Bonus Contribution to Provident and Other Funds Staff Welfare Expenses Total FinANCE COSTS Particulars Interest Expenses: Fixed Loan Other Bank charges	CK-IN-TRADE For the year ended 31st March 2021 13,530,903.0 13,530,903.0 40,118,720.0 40,118,720.0 26,587,817.0 26,587,817.0 For the year ended 31st March 2021 78,812,143.0 8,874,013.3 For the year ended 31st March 2021 78,12,143.0 8,874,013.3 For the year ended 31st March 2021 2,572,021.3 89,874,013.3
iote 26 Sr. No.	CHANGES IN INVENTORIES OF FINISHED GOODS, SEMI-FINISHED GOODS AND STO Particulars Inventories at the end of the year Finished Goods Semi-Finished Goods Stock-in-Trade Inventories at the beginning of the year Finished Goods Stock-in-Trade Change in Inventories Finished Goods Semi-Finished Goods Stock-in-Trade Change in Inventories Finished Goods Stock-in-Trade Total EMPLOYEE BENEFITS EXPENSE Particulars Salaries, Wages and Bonus Contribution to Provident and Other Funds Staff Welfare Expenses Total FINANCE COSTS Particulars Interest Expenses: Fixed Loan Other Bank charges Total Total	CK-IN-TRADE For the year ended 31st March 2021 13,530,903.0 13,530,903.0 40,118,720.0 40,118,720.0 40,118,720.0 26,587,817.0 26,587,817.0 For the year ended 31st March 2021 78,812,143.0 8,849.0 2,572,021.3 89,874,013.3 For the year ended 31st March 2021 7,376,969.5
iote 26 Sr. No.	CHANGES IN INVENTORIES OF FINISHED GOODS, SEMI-FINISHED GOODS AND STO Particulars Inventories at the end of the year Finished Goods Semi-Finished Goods Stock-in-Trade Inventories at the beginning of the year Finished Goods Semi-Finished Goods Stock-in-Trade Change in Inventories Finished Goods Semi-Finished Goods Stock-in-Trade Change in Inventories Finished Goods Semi-Finished Goods Stock-in-Trade Total EMPLOYEE BENEFITS EXPENSE Particulars Salaries, Wages and Bonus Contribution to Provident and Other Funds Staff Welfare Expenses Total FINANCE COSTS Particulars Interest Expenses: Fixed Loan Other Bank charges Total DEPRECIATION AND AMORTIZATION EXPENSES Particulars	CK-IN-TRADE For the year ended 31st March 2021 13,530,903.0 13,530,903.0 40,118,720.0 40,118,720.0 26,587,817.0 26,587,817.0 For the year ended 31st March 2021 78,812,143.0 8,874,013.3 For the year ended 31st March 2021 300.0 5,084,247.0 2,292,422.5 7,376,969.5
iote 26 Sr. No.	CHANGES IN INVENTORIES OF FINISHED GOODS, SEMI-FINISHED GOODS AND STO Particulars Inventories at the end of the year Finished Goods Semi-Finished Goods Stock-in-Trade Inventories at the beginning of the year Finished Goods Semi-Finished Goods Semi-Finished Goods Stock-in-Trade Change in Inventories Finished Goods Semi-Finished Goods Stock-in-Trade Total EMPLOYEE BENEFITS EXPENSE Particulars Salaries, Wages and Bonus Contribution to Provident and Other Funds Staff Welfare Expenses Total FINANCE COSTS Particulars Interest Expenses: Fixed Loan Other Bank charges Total DEPRECIATION AND AMORTIZATION EXPENSES	For the year ended 31st March 2021 13,530,903.0 13,530,903.0 40,118,720.0 40,118,720.0 40,118,720.0 26,587,817.0 26,587,817.0 For the year ended 31st March 2021 78,812,143.0 8,489,849.0 2,572,021.3 89,874,013.3

Sr. No.	Particulars	Fo	or the year ended 31st March 2021
A)	Manufacturing Expenses		
	Stores, cutting tools and packing materials consumed		19,112,808.60
	Sub-contracting expenses		37,387,591.3
	Power, fuel and water		57,360,186.79
	Repairs and maintenance:		
	Buildings		278,000.0
	Plant and machinery		1,860,731.2
		ub Total (A)	115,999,317.9
B)	Administrative, Selling and Other Expenses:		
	Rent		-
	Rates and taxes		499,426.0
	Postage and telephone		304,425.5
	Printing and stationery		195,048.5
	Insurance		1,281,306.0
	Travelling and conveyance		1,384,516.0
	Foreign travelling expenses		-
	Vehicle expenses		-
	Advertisement , publicity etc.		-
	Sales promotion and other selling expenses		3,654,728.5
	Sales commission		-
	Freight on sales		9,386,158.5
	Training and welfare expenses		451,676.0
	Training expenses skill of poor youth		· .
	Directors' sitting fees		-
	Auditors' remuneration (excluding service tax/GST)		
	As Auditor		400.000.0
	For Limited Review		88,333,0
	For other service		
	For Certifications		
	For Reimbursement of Expenses		-
	·		
	Corporate social responsibility expenses		-
	Legal and professional fees		2,901,844.6
	Security services		2,262,517.0
	Software maintenance expenses		-
	Exchange rate variation loss (Net)		455,549.2
	Bad debts written off		-
	Provision for doubtful debts		-
	Loss on sale of fixed assets		-
	Miscellaneous expenses		4,953,940.4
	S	ub Total (B)	28,219,469.4
	Total (A+B)		144,218,787.4