SHYAM WATERPROOF WORKS PVT.LTD.

176, BIDHAN SARANI, KOLKATA-700 006

ANNUAL ACCOUNTS
FOR THE YEAR
2023-24

Bothra Nirmal Associates
Chartered Accountants
8 Beck Bagan Row, 3rd Floor,
Success Center, Kolkata-700017

Independent Auditor's Report

To the Members of M/S SHYAM WATERPROOF WORKS PVT. LTD.

Report on the Audit of the Standalone Financial Statements Opinion

We have audited the standalone financial statements of **M/S SHYAM WATERPROOF WORKS PVT. LTD.**(hereinafter referred to as "the Company"), which comprise the Standalone Balance Sheet as at 31 March 2024, and the Standalone Statement of Profit and Loss and Standalone Statement of Cash Flows for the year then ended, and notes to the standalone financial statements, including a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India,

a) In the case of the Balance Sheet of the state of affairs of the Company as **at 31st March 2024.**
b) In the case of the Statement of Profit & Loss of the Profit to the Company for the year ended **31st March 2024.**
c) In the case of the Cash Flow Statement, of the cash flows for the year ended **31st March 2024.**

Basis for Opinion

Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the standalone financial statements.

Information Other than the Standalone Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Standalone Financial Statements
The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls- that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of Financial Statement
Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Report on Other Legal and Regulatory Requirements

1. As required by Section 143 (3) of the Act, we report that:

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

(b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books expect for the matters stated in paragraph 2(h)(vi) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 (as amended).

(c) The balance sheet, the statement of profit and loss and the cash flow statement dealt with by this Report are in agreement with the books of account;

(d) in our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act .

(e) On the basis of the written representations received from the directors as on 31st March 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2024 from being appointed as a director in terms of Section 164 (2) of the Act;

(f) The modification relating to the maintenance of accounts and other matters connected therewith are as stated in the paragraph 2 (b) above on reporting under Section 143(3)(b) and paragraph 2 (h) (vi) below on reporting under Rule 11(g).

(g) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, we want to state that the same is not applicable to the company in terms of notification no GSR 583(E) [F.NO.1/2/2014-CL-V], Dated 13-6-2017 and

(f) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

   i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements.

   ii. The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses.

   iii. In our opinion and according to the information and explanation given to us there was no amount which was required to be transferred to investor education and protection fund.

iv. A) The management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

B) The management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

C) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (A) and (B) contain any material mis-statement.

v. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

vi. Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2024 which has a feature of recording audit trail (edit log) facility and the same has been operating effectively since middle of February 2024.

2. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the **Annexure A**, a statement on the matters specified in the paragraph 3 and 4 of the order.

For **BOTHRA NIRMAL ASSOCIATES**
CHARTERED ACCOUNTANTS
FRN :- 322103E

SHASHI CHANDRA MISHRA
PARTNER
MEMBERSHIP NO.077814
UDIN -24077814BKFECX7215

Date : 24.09.2024
Place : Kolkata

Annexure A to the Independent Auditor's report on the standalone financial statements of M/S SHYAM WATERPROOF WORKS PVT. LTD. for the year ended 31 March 2024

(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

(i)

(a)

(A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, plant and equipment.

(B) The Company does not have any intangible assets, hence reporting under this clause is not applicable.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has a regular programme of physical verification of its Property, plant and equipment by which all Property, plant and equipment are verified in a phased manner over a period of three years. In accordance with this programme, certain Property, plant and equipment were verified during the year. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed on such verification.

(c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable disclosed in the standalone financial statements are held in the name of the Company.

(d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its Property, plant and equipment (including Right-of-use assets) or Intangible assets or both during the year.

(e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.

(ii)

(a) The inventory has been physically verified by the management during the year. In our opinion, the frequency of such verification is reasonable and procedures and coverage as followed by management were appropriate. No material discrepancies were noticed on verification between the physical stocks and the book records.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks on the basis of security of current assets. In our opinion, the quarterly returns or statements filed by the Company with such banks are in agreement with the books of account of the Company except below. The reason of difference is given in notes to financial statement.

(Amount Rs. In thousand)

PARTICULAR	AS PER SUBMITTED STATEMENT	AS PER BOOKS OF ACCOUNTS	DIFFERENCE
STOCK STATEMENT FOR MARCH'2023	93,011.63	1,07,136.04	(14,124.40)
SUNDRY DEBTOR FOR JUNE'2022	77,173.63	77,066.23	107.39
SUNDRY DEBTOR FOR MARCH'2023	51,975.79	51,801.22	174.57

(iii)
According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any investments, provided guarantee or security or granted any advances in the nature of loans, secured or unsecured, to companies, firms, limited liability partnerships or any other parties during the year. The Company has not granted any loans, secured or unsecured, to firms, limited liability partnerships or any other parties during the year.

a) Based on the audit procedures carried on by us and as per the information and explanations given to us, the Company has not granted any loans to subsidiaries and to party other than subsidiaries .

According to the information and explanations given to us and based on the audit procedures conducted by us the Company has not granted any loans to subsidiaries and to party other than subsidiaries hence clause no **3(iii)(b), 3(iii) (c), 3(iii) (d), 3(iii) (e), 3(iii) (f)** are not applicable to the company.

(iv)
According to the information and explanations given to us and on the basis of our examination of the records, the Company has not given any loans, or provided any guarantee or security as specified under Section 185 of the Companies Act, 2013 and the Company has not provided any guarantee or security as specified under Section 186 of the Companies Act, 2013.

(v)
The Company has not accepted any deposits or amounts which are deemed to be deposits from the public. Accordingly, clause 3(v) of the Order is not applicable.

(vi)
In our opinion and according to information and explanation given to us Provisions of Maintenance of cost records under sub-section (1) of section 148 of the Company Act, are not applicable to the company.

(vii)
(a)
According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including provident fund, income-tax, , duty of customs, Goods & Service Tax , cess and other material statutory dues have been regularly deposited during the year by the Company with the appropriate authorities.

According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, income tax, GST, sales tax, , duty of customs, , cess and other material statutory dues were in arrears as at 31st March 2024 for a period of more than six months from the date they became payable.

(b)
Details of dues of Income Tax, Central Excise which have not been deposited as at March 31, 2024 on account of dispute are given below:

APPEAL RELATED TO	YEAR OF DISPUTE/N ASSESSMENT YEAR	AMOUNT IN THOUSAND
INCOME TAX	2020-21	Rs.650.99
GOODS & SERVICES TAX	2018-19	Rs. 6621.27

(viii)
According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income-tax Act, 1961 as income during the year.

(ix)
(a)
According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not have defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.

(b)
According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared a wilful defaulter by any bank or financial institution or government or government authority.

(c)
According to the information and explanations given to us by the management, the Company has utilised term loans for the purpose for which the loans were obtained.

(d)
According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds have been raised on short-term was utilised for long term purpose.

(e)
According to the information and explanations given to us and on an overall examination of the financial statements of the Company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries as defined under the Companies Act, 2013.Accordingly, clause 3(ix)(e) of the Order is not applicable.

(f)
According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries as defined under the Companies Act, 2013. Accordingly, clause 3(ix)(f) of the Order is not applicable.

(x)
(a) The Company has not raised any moneys by way of initial public offer or further public offer (including debt instruments). Accordingly, clause 3(x)(a) of the Order is not applicable.

(b)
The company has not made any preferential allotment of private placement of share or convertible debentures (fully, partially of optionally convertible) during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.

(xi)
(a)
Based on examination of the books and records of the Company and according to the information and explanations given to us, considering the principles of materiality outlined in Standards on Auditing, we report that no fraud by the Company or on the Company has been noticed or reported during the course of the audit.

(b)
According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Companies Act, 2013 has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central

Government.

(c)
According to the information and explanations given to us, no whistle blower complaints received by the Company during the year while determining the nature, timing and extent of our audit procedures.

(xii)
According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xii) of the Order is not applicable.

(xiii)
In our opinion and according to the information and explanations given to us, the transactions with related parties are in compliance with Sections 177 and 188 of the Companies Act, 2013, where applicable, and the details of the related party transactions have been disclosed in the standalone financial statements as required by the applicable Indian Accounting Standards.

(xiv)
According to the information and explanations given to us and based on our examination of the records of the Company does not required to have Internal Audit, clause (a) & (b) of paragraph 3(xiv) is not applicable.

(xv)
In our opinion and according to the information and explanations given to us, the Company has not entered into any non-cash transactions with its directors or persons connected to its directors and hence, provisions of Section 192 of the Companies Act, 2013 are not applicable to the Company.

(xvi)
(a)
The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(a) of the Order is not applicable.

(b)
The Company is not conducted any non-banking financial or housing financial activities . Accordingly, clause 3(xvi)(b) of the Order is not applicable.

(c)
The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.

(d)
According to the information and explanations provided to us during the course of audit, the Group does not have any CIC. Accordingly, the requirements of clause 3(xvi)(d) are not applicable.

(xvii)
The Company has not incurred cash losses in the current and in the immediately preceding financial year

xviii)
There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.

xix)
According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

xx) According to the information and explanations give to us and based on our examination of the records of the Company section 135 of Companies Act 2013 is not applicable to the company. Accordingly, paragraph clause 3(ix)(a) & 3(ix)(b) of the Order are not applicable to the company

For **BOTHRA NIRMAL ASSOCIATES**
Chartered Accountants
F.R.No.322103E

SHASHI CHANDRA MISHRA
Partner
Membership No.077814
UDIN -24077814BKFECX7215

8,BECK BAGAN ROW,
SUCCESS CENTER
3RD FLOOR
KOLKATA-700 017

Date : 24.09.2024

SHYAM WATERPROOF WORKS PVT. LTD.
176, BIDHAN SARANI, KOLKATA-700006

BALANCE SHEET AS AT 31ST MARCG, 2024

(Amount in ₹ thousand)

PARTICULARS	NOTE NO.	AS ON 31ST MARCH , 2024	AS ON 31ST MARCH , 2023
EQUITY AND LIABILITIES			
SHAREHOLDER'S FUNDS			
SHARE CAPITAL	2	4,310.02	4,310.02
RESERVES AND SURPLUS	3	47,625.40	44,128.05
NON-CURRENT LIABILITIES			
LONG-TERM BORROWINGS	4	49,187.24	34,150.30
CURRENT LIABILITIES			
SHORT-TERM BORROWINGS	5	65,846.21	56,083.88
TRADE PAYABLES	6	52,929.70	51,732.57
OTHER CURRENT LIABILITIES	7	7,110.06	9,803.32
SHORT-TERM PROVISIONS	8	2,440.42	2,489.38
TOTAL		**2,29,449.05**	**2,02,697.52**
ASSETS			
NON-CURRENT ASSETS			
PROPERTY, PLANT & EQUIPMENT & INTANGIBLE ASSET	9		
PROPERTY, PLANT & EQUIPMENT		62,015.80	48,538.34
CAPITAL WORK-IN-PROGRESS		-	9,607.53
DEFERRED TAX ASSET (NET)		(1,416.04)	2,284.27
CURRENT ASSETS			
CURRENT INVESTMENT	10	2,742.98	-
INVENTORIES	11	99,523.09	79,148.13
TRADE RECEIVABLES	12	38,822.83	51,801.21
CASH AND CASH EQUIVALENTS	13	21,895.75	4,997.64
SHORT-TERM LOANS AND ADVANCES	14	5,864.64	6,320.39
TOTAL		**2,29,449.05**	**2,02,697.52**

Significant Accounting Policies
Notes To Financial Statement 1TO50

As Per Our Report Of Even Date Annexed

8, BECK BAGAN ROW,
SUCCESS CENTER,
3RD FLOOR,
KOLKATA-700 017

FOR BOTHRA NIRMAL ASSOCIATES
CHARTERED ACCOUNTANTS
F.R.N.- 322103E

SHASHI CHANDRA MISHRA

Raman Chowdhury

SHYAM WATERPROOF WORKS (P) LTD.
Director

SHYAM WATERPROOF WORKS (P) LTD.
Director

SHYAM WATERPROOF WORKS PVT. LTD.
176, BIDHAN SARANI, KOLKATA-700006

DATE: 24 SEP 2024
PLACE: KOLKATA

(PARTNER)
M.No. 077814

SHYAM WATERPROOF WORKS (P) LTD.
Director

SHYAM WATERPROOF WORKS (P) LTD.
Director

SHYAM WATERPROOF WORKS PVT. LTD.
176, BIDHAN SARANI, KOLKATA-700006

PROFIT & LOSS A/C FOR THE YEAR ENDING 31ST MARCH, 2024

(Amount in ₹ thousand)

PARTICULARS	NOTE NO.	FOR YEAR ENDING 31ST MARCH, 2024	FOR YEAR ENDING 31ST MARCH , 2023
INCOME :			
REVENUE FROM OPERATIONS	15	5,51,162.44	5,37,123.14
OTHER INCOME	16	5,401.26	325.45
TOTAL INCOME		**5,56,563.70**	**5,37,448.59**
EXPENSES:			
COST OF MATERIALS CONSUMED	17	4,21,338.63	4,06,612.78
PURCHASE		131.44	572.45
CHANGES IN INVENTORIES	18	351.66	(8,622.33)
EMPLOYEE BENEFIT EXPENSE	19	14,321.09	9,179.61
FINANCIAL COSTS	20	6,325.99	5,125.76
DEPRECIATION AND AMORTIZATION EXPENSE	21	8,575.11	7,765.78
OTHER EXPENSES	22	95,642.57	1,08,192.74
TOTAL EXPENSES		**5,46,686.49**	**5,28,826.79**
PROFIT BEFORE TAX		**9,877.21**	**8,621.80**
TAX EXPENSE:			
CURRENT TAX		2,440.42	2,149.43
DEFERRED TAX		3,700.31	132.53
EARLIER YEAR TAX		239.23	161.85
PROFIT(LOSS) FROM THE YEAR		**3,497.25**	**6,177.99**
EARNING PER EQUITY SHARE: (in Rs)	23		
(1) BASIC		8.11	14.33
(2) DILUTED		8.11	14.33

Significant Accounting Policies
Notes To Financial Statement 1TO50

As Per Our Report Of Even Date Annexed

FOR BOTHRA NIRMAL ASSOCIATES
CHARTERED ACCOUNTANTS
F.R.N.- 322103E

SHASHI CHANDRA MISHRA
(PARTNER)
M.No. 077814

8, BECK BAGAN ROW,
SUCCESS CENTER,
3RD FLOOR,
KOLKATA-700 017

DATE: 2 4 SEP 2024
PLACE: KOLKATA

SHYAM WATERPROOF WORKS (P) LTD.
Raman Chowdhury
Director

SHYAM WATERPROOF WORKS (P) LTD.
Director

SHYAM WATERPROOF WORKS PVT. LTD.
176, BIDHAN SARANI, KOLKATA-700006

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2024

PARTICULARS	FOR THE YEAR ENDED 31 MARCH, 2024		FOR THE YEAR ENDED 31 MARCH, 2023	
A. Cash flow from operating activities				
P	9,877.21		8,621.80	
Adjustments for:				
Depreciation and amortisation	8,575.11		7,765.78	
Interest paid	6,325.99		5,125.76	
Interest income	(43.55)		(65.00)	
Profit on sale of Motor Car	29.07		(19.04)	
Operating profit / (loss) before working capital changes		24,763.83		21,429.30
Changes in working capital:				
Adjustments for (increase) / decrease in operating assets:				
Trade receivables	12,978.38		22,467.54	
Short-term loans and advances	455.75		3,098.76	
Changes in Inventories	(20,374.96)		(23,173.68)	
Adjustments for increase / (decrease) in operating liabilities:			-	
Trade payables	1,197.13		(18,859.01)	
Other current liabilities	(2,693.26)		3,474.18	
		(8,436.96)		(12,992.21)
Cash generated from operations		16,326.87	-	8,437.09
Net income tax (paid) / refunds		(2,728.61)		(1,463.67)
Net cash flow from / (used in) operating activities (A)		13,598.26		6,973.42
B. Cash flow from investing activities				
Capital expenditure on fixed asset, including Capital Advances	(12,474.10)		(19,091.13)	
Purchase of Investment Securities	(2,742.97)		-	
Interest received	43.55		65.00	
Net cash flow from / (used in) investing activities (B)		(15,173.52)		(19,026.13)
C. Cash flow from financing activities				
Proceeds from long-term borrowings	15,036.94		(13,575.06)	
Proceeds of other short-term borrowings	9,762.33		33,148.66	
Finance Cost (Interest paid)	(6,325.99)		(5,125.77)	
Net cash flow from / (used in) financing activities (C)		18,473.28		14,447.83
	TOTAL	16,898.02		2,395.12
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		16,898.02		2,395.12
Cash and cash equivalents at the beginning of the year	-	4,997.64	-	2,602.47
Cash and cash equivalents at the end of the year		21,895.66		4,997.59
Reconciliation of Cash and cash equivalents with the Balance Sheet:				
Cash and cash equivalents as per Balance Sheet (Refer Note 12)		21,895.75		4,997.64
Less: Bank balances not considered as Cash and cash equivalents as defined in AS 3 *Cash Flow Statements* (give details)		-		-
Net Cash and cash equivalents (as defined in AS 3 *Cash Flow Statements*)		21,895.75		4,997.64
Add: Current investments considered as part of Cash and cash equivalents (as defined in AS 3 *Cash Flow Statements*)		-		-
Cash and cash equivalents at the end of the year *	TOTAL	21,895.75		4,997.64
(a) Cash on hand		382.63		230.54
(b) Balances with banks				
(i) Withdifferent banks		20,640.41		3,892.20
(ii) With fixed deposits		872.71		874.90

SHYAM WATERPROOF WORKS (P) LTD.
Director

SHYAM WATERPROOF WORKS (P) LTD.

SHYAM WATERPROOF WORKS PVT. LTD.
176, BIDHAN SARANI, KOLKATA-700006

(iii) With recurring deposits		-		-
(vi)cheque in hand		-		-
(c) Current investments considered as part of Cash and cash equivalents		-		-
	TOTAL	21,895.75		4,997.64

SHYAM WATERPROOF WORKS (P) LTD.
Raman Chowdhury
Director

SHYAM WATERPROOF WORKS (P) LTD.
Director

SHYAM WATERPROOF WORKS PVT. LTD.
176, BIDHAN SARANI, KOLKATA-700006

Notes:

(i) The Cash Flow Statement reflects the combined cash flows pertaining to continuing and discounting operations.
(ii) These earmarked account balances with banks can be utilised only for the specific identified purposes.

See accompanying notes forming part of the financial statements

As Per Our Report Of Even Date Annexed

FOR BOTHRA NIRMAL ASSOCIATES
CHARTERED ACCOUNTANTS
F.R.N.- 322103E

SHASHI CHANDRA MISHRA
(PARTNER)
M.No. 077814

8, BECK BAGAN ROW,
SUCCESS CENTER,
3RD FLOOR,
KOLKATA-700 017

DATE: 24 SEP 2024
PLACE: KOLKATA

SHYAM WATERPROOF WORKS (P) LTD.
Director

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Director

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176, BIDHAN SARANI, KOLKATA-700006

NOTE NO. 1.

SIGNIFICANT ACCOUNTING POLICIES

A) BASIS OF PREPARATION OF FINANCIAL STATEMENT

The financial statements have been prepared under historical cost convention in accordance with generally accepted accounting principles & provisions of Companies Act, 2013 as adopted consistantly by the company except insurance.

B) RECOGNITION OF REVENUE AND EXPENDITURES

Incomes & expenditures are recognised on accrual basis and provision is made for all known expenses to the extent considered payable except municipal tax, which is accounted for on cash basis.

Sales inclusive of output vat/cst payable (as the case may be) are recognised in books when the property in goods is transferred to the buyer.

Export sales are recognised by applying the exchange rate prevailing on the date of transaction.

C) FIXED ASSETS

Fixed assets are stated at cost less accumulated depreciation. cost includes relevant overheads incurred to bring the asset in usable condition and current location.

D) DEPRECIATION

Depreciation on fixed assets is provided based on useful life of the assets as prescribed in schedule ii to the companies act, 2013.

E) INVENTORIES

Raw Materials

Closing stock of raw material is valued at cost.

Finished Goods

Closing stock of finished goods is valued at lower of production cost and net realisable value.

F) INCOME TAX :

i. CURRENT TAX

The amount of current tax is computed by applying the rate of tax, surcharge and cess prevailing in the relevant assessment year to the taxable income so computed in pursuant to the provisions of income tax act, 1961. and the amount of tax so computed is charged against profit with a corresponding creation of provision for income tax.

ii. DEFERRED TAX

Provision for deferred tax liability or creation of deferred tax asset (as the case may be) is made on account of timing differences between accounting and taxable income that are capable of reversal in the subsequent accounting year(s).

As Per Our Report Of Even Date Annexed

8, BECK BAGAN ROW,
SUCCESS CENTER,
3RD FLOOR,
KOLKATA-700 017

FOR BOTHRA NIRMAL ASSOCIATES
CHARTERED ACCOUNTANTS
F.R.N.- 322103E

SHASHI CHANDRA MISHRA
(PARTNER)
M.No. 077814

DATE: 24 SEP 2024
PLACE: KOLKATA

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176, BIDHAN SARANI, KOLKATA-700006

NOTES FORMING PART OF BALANCE SHEET FOR THE YEAR ENDED 31ST MARCH, 2024

NOTE NO.

2. A) SHARE CAPITAL

(Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2024	AS ON 31.03.2023
AUTHORIZED CAPITAL		
5,00,000 (500000) EQUITY SHARES OF RS. 10/- EACH.	5,000.00	5,000.00
	5,000.00	5,000.00
ISSUED , SUBSCRIBED &FULLY PAID-UP SHARES		
4,31,002 (431002) EQUITY SHARES OF RS. 10/- EACH, FULLY PAID UP	4,310.02	4,310.02
TOTAL	4,310.02	4,310.02

B) RECONCILIATION OF NUMBER OF SHARES.

(Figures In Nos.')

PARTICULARS	2023-2024 NO.OF SHARES	2022-2023 NO.OF SHARES
OPENING	4,31,002.00	4,31,002.00
ISSUED DURING THE YEAR	-	-
CLOSING	4,31,002.00	4,31,002.00

C) TERMS/RIGHTS ATTACHED TO EQUITY SHARES

i) The company has only one class of equity shares having par value of rs.10/-.each holder of equity share is entitled to one vote per share.

ii) In the event of liquidation of the company,the holders of equity shares will be entitled to receive the remaining assets of the company,after distribution of all prefrential amounts.the distribution will be in proportion to the number of equity shares held by the shareholders.

D) DETAIL OF SHAREHOLDERS HOLDING MORE THAN 5% SHARE IN THE COMPANY .

PARTICULARS	AS ON 31.03.2024		AS ON 31.03.2023	
	NO. OF SHARES	% OF HOLDING	NO. OF SHARES	% OF HOLDING
SHREE MOHAN CHOWDHURY	74,786.00	17.35%	74,786.00	17.35%
RAMAN CHAWDHURY	83,786.00	19.44%	83,786.00	19.44%
USHA CHAWDHURY	31,429.00	7.29%	31,429.00	7.29%
KAUSHAL CHAWDHURY	46,286.00	10.74%	46,286.00	10.74%
KANISHKA GARMENTS PVT. LTD.	1,57,143.00	36.46%	1,57,143.00	36.46%
TOTAL	3,93,430.00	91.28%	3,93,430.00	91.28%

E) SHAREHOLDING OF PROMOTERS
As Per Separate Sheet Attached

F) No equity share held by party with substantial interest

G) The company does not have any holding company / ultimate company .

H) No bonus shares have been issued during the last five years

I) No shares have been issued for consideration other than cash during the last five years.

J) No shares have been bought back during the last five years.

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Director

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Director

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176, BIDHAN SARANI, KOLKATA-700006

NOTE
NO.

3. RESERVE & SURPLUS

(Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2024		AS ON 31.03.2023	
	AMT. IN RS.	AMT. IN RS.	AMT. IN RS.	AMT. IN RS.
SECURITIES PREMIUM				
AS PER LAST BALANCE SHEET	10,200.12		10,200.12	
ADD : ADDITION	-	10,200.12	-	10,200.12
PROFIT AND LOSS ACCOUNT				
BALANCE BROUGHT FORWARD FROM PREVIOUS YEAR	33,928.03		27,749.94	
ADD: PROFIT FOR THE PERIOD	3,497.25	37,425.28	6,177.99	33,927.93
TOTAL		47,625.40		44,128.05

4. A) LONG TERM BORROWINGS

(Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2024		AS ON 31.03.2023	
	SECURED	UNSECURED	SECURED	UNSECURED
TERM LOAN				
- FROM BANK	3,727.60	-	10,612.28	-
LOAN & ADVANCE FROM RELATED PARTIES	-	45,459.64	-	23,538.02
TOTAL	3,727.60	45,459.64	10,612.28	23,538.02

B) TERMS & REPAYMENT OF TERMS LOANS
TERM LOAN FROM BANK

i) Term loan rs.1900.28 thousand (p.y. nil) from icici bank limited is secured against hypothecation of car and repayable in 48 equal monthly installments commencing from feb, 2023 and ending on dec 2026.

iv) Fcnr term loan rs. 7,544.82 thousand (p.y. rs 7,544.82 thousand) from icici bank is secured against hypothecation of plant & machinery and other fixed assets and repayable in 43 equal monthly installments commencing from feb,2021 and ending on aug, 2024.
the amount of exchange difference of rs 1090.80 thousand (p.y. rs 1090.80 thousand) included in the profit & loss account for the period

iv) Term loan rs.488.59 thousand (p.y. rs. 488.59 thousand) from hdfc bank is secured against hypothecation of car and repayable in 37 equal monthly installments commencing from oct,2022 and ending on oct,2025

TERM LOAN FROM OTHERS

C) As explained by the management the unsecured loan are repayable after 2 years and the same is subject to renewal.

5. SHORT TERM BORROWINGS

(Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2024		AS ON 31.03.2023	
	SECURED	UNSECURED	SECURED	UNSECURED
LOAN REPAYABLE ON DEMAND				
FROM BANK				
CASH CREDIT				
ICICI BANK (399851000008)	64,099.93		51,673.77	
CURRENT MATURITIES OF TERM LOAN	1,746.28		4,410.11	
TOTAL	65,846.21	-	56,083.88	-

SHYAM WATERPROOF WORKS (P) LTD.
Raman Chowdhury
Director

SHYAM WATERPROOF WORKS (P) LTD.
Director

SHYAM WATERPROOF WORKS PVT. LTD.
176, BIDHAN SARANI, KOLKATA-700006

NOTE NO.

NATURE OF SECURITY (CASH CREDIT FROM ICICI BANK)

Primary Security

i) Derivative limit to be backed by PG of Kaushal Chowdhury,Raman Chowdhury,Mohan Chowdhury,Ankita Chowdhury,Priti Chowdhury

Collateral Security (description of security / property)

i) Charge on fixed asset & current assets of M/S Shyam waterproof works (p) ltd.

ii) Em of a house property situated at Purusottambati Hooghly Station, , Panch Rakhi, P.S. -Polba, , Road, P.O, , NA , Kolkata , Kolkata ,West Bengal , India , 712148 in the joint names of Ankita Chowdhury and Priti Chowdhury

ii) Em of a house property situated atLR Dag No. 121 Khatian 596 And 597, , Badu Tetultala, Dakshinhat, , Jl No. 73, , NA , Kolkata , Kolkata , West Bengal , India , 7000128 in the joint names of Mohan Chowdhury and Raman Chowdhury.

6. A) TRADE PAYABLES

(Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2024	AS ON 31.03.2023
TOTAL OUTSTANDING DUES OF CREDITORS OTHER THAN MICRO ENTERPRISES AND SMALL ENTERPRISES	52,929.70	51,732.57
TOTAL	52,929.70	51,732.57

B) AGING FOR TRADE PAYABLE

As per separate sheet attached

7. OTHER CURRENT LIABILITIES

(Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2024	AS ON 31.03.2023
DEFERRED INCOME-GOVERNMENT SUBSIDY	1,100.00	1,200.00
ADVANCE FROM CUSTOMERS	1,700.56	2,335.71
STATUTORY DUES	2,135.88	3,838.05
OUTSTANDING LIABILITIES	2,173.62	2,429.56
TOTAL	7,110.06	9,803.32

8. SHORT TERM PROVISIONS

(Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2024	AS ON 31.03.2023
PROVISION FOR TAXATION	2,440.42	2,489.38
TOTAL	2,440.42	2,489.38

9. FIXED ASSETS

As Per Separate Sheet Attached

10. CURRENT INVESTMENT

(Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2024	AS ON 31.03.2023	AS ON 31.03.2024	AS ON 31.03.2023
INVESTMENT IN EQUITY INSTRUMENT (QUOTED)	No of Share			
INDIAN ENERGY EXCHANGE LTD	620		100.26	-
NHPC LTD	25000		2,266.08	-
POLYCAB INDIA LYD	20		95.24	-
R R KABLE LTD	60		93.06	-
STEEL CAST	300		188.34	-
TOTAL			2,742.98	-
Market value of quoted investment *			2,717.82	

SHYAM WATERPROOF WORKS (P) LTD.
Raman Chowdhury
Director

SHYAM WATERPROOF WORKS (P) LTD.
Director

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176, BIDHAN SARANI, KOLKATA-700006

NOTE
NO.

11. INVENTORIES

(Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2024	AS ON 31.03.2023
(AS TAKEN, VALUED & CERTIFIED BY THE MANAGEMENT)		
RAW MATERIAL	82,089.22	61,362.60
TRADING GOODS	-	193.37
FINISHED GOODS	17,433.87	17,592.16
TOTAL	99,523.09	79,148.13

12. A) TRADE RECEIVABLES

(Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2024	AS ON 31.03.2023
BILLED		
UNSECURED, CONSIDERED GOOD :	38,822.83	51,801.21
TOTAL	38,822.83	51,801.21

B) AGING FOR TRADE RECEIVABLE
As Per Separate Sheet Attached

13. CASH & CASH EQUIVALENT

(Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2024	AS ON 31.03.2023
CASH-IN-HAND		
CASH BALANCE (AS CERTIFIED BY THE MANAGEMENT)	382.63	230.54
CASH-AT-BANK		
IN CURRENT ACOUNT	20,640.41	3,892.20
IN FIXED DEPOSIT#	872.71	874.90
TOTAL	21,895.75	4,997.64

Detail with respect to maturity and accrued interest of fixed deposit was not made available hence, the same could not be disclosed

TERM AND LIEN
All the fixed deposits are kept as lien against cc limit with ICICI Bank.

14. SHORT TERMS LOANS AND ADVANCES

(Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2024	AS ON 31.03.2023
OTHERS (UNSECURED, CONSIDERED GOOD)		
ADVANCE RECOVERABLE IN CASH OR IN KIND OR FOR VALUE TO BE RECEIVED		
SECURITY DEPOSIT	47.53	47.53
EARNEST MONEY	534.57	502.00
ADVANCE TO SUPPLIERS	989.42	1,485.90
ADVANCE TO STAFF	500.00	500.00
BALANCES WITH REVENUE AUTHORITY	2,711.72	2,980.95
DUTY DRAWBACK RECEIVABLE	17.28	17.28
UNSECURED LOAN	-	40.20
OTHER RECEIVABLE	-	2.10
PREPAID EXPENSES	843.20	744.43
ADVANCE TO DIRECTOR	220.92	-
TOTAL	5,864.64	6,320.39

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Director

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Director

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NOTE NO 2(E)
Shareholding of Promoters

	Shares held by promoters at the end of the Year						
	2023-24				2022-23		
S. No.	Promoter's Name	No. of Shares	% of total shares	% Change during the Year	No. of Shares	% of total shares	% Change during the Year
1	SRI MOHAN CHOWDHURY	74786	17.35	0	74786	17.35	0
2	RAMAN CHOWDHURY	83786	19.44	0	83786	19.44	0
3	KAUSHAL CHOWDHURY	46286	10.74	0	46286	10.74	0
4	KANISHKA GARMENTS PVT LTD	157143	36.46	0	157143	36.46	0
5	USHA CHAWDHURY	31429	7.29	0	31429	7.29	0
	Total	393430	91.28	0	393430	91.28	0

SHYAM WATERPROOF WORKS (P) LTD.
Director

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Director

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176, BIDHAN SARANI, KOLKATA-700006

NOTE NO 6 (B)
AGEING FOR TRADE PAYABLES

Trade Payables

Particulars	Outstanding for following periods from due date of payment							
	2023-24				2022-23			
	Less than 1 yr.	1-2 yrs.	2-3 yrs.	More than 3 yrs.	Less than 1 yr.	1-2 yrs.	2-3 yrs.	More than 3 yrs.
(i) MSME	40260.03	0	0	0	31335.62	0	0	0
(ii) Others	12669.67	0	0	0	20347.82	49.08	0	0
(iii) Disputed dues- MSME	0	0	0	0	0	0	0	0
(iv) Disputed dues- Others	0	0	0	0	0	0	0	0
Total	52929.7	0	0	0	51683.44	49.08	0	0

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Director

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Director

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176, BIDHAN SARANI, KOLKATA-700006

NOTE NO 12(B)
AGEING FOR TRADE RECEIVABLES

Trade Receivables

(Amount in ₹ thousand)

Particulars	Outstanding for following periods from due date of payment									
	2023-24					2022-23				
	Less than 6 months	6 months- 1 year	1-2 yrs.	2-3 yrs.	More than 3 yrs.	Less than 6 months	6 months- 1 year	1-2 yrs.	2-3 yrs.	More than 3 yrs.
(i) Undisputed Trade receivables- considered good	38,223.05	141.66	79.25	-	378.87	51,200.06	181.27	398.77	-	20.22
(ii) Undisputed Trade Receivables - which have significant increase in credit risk	-	-	-	-	-	-	-	-	-	-
(iii) Undisputed Trade Receivables - credit impaired	-	-	-	-	-	-	-	-	-	-
(iv) Disputed Trade Receivables-considered good	-	-	-	-	-	-	-	-	-	-
(v) Disputed Trade Receivables - which have significant increase in credit risk	-	-	-	-	-	-	-	-	-	-
(vi) Disputed Trade Receivables - credit impaired	-	-	-	-	-	-	-	-	-	-
Total	38,223.05	141.66	79.25	-	378.87	51,200.06	181.27	398.77	-	20.22

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NOTE NO.9

PROPERTY, PLANT & EQUIPMENT

(Amount in ₹ thousand)

PARTICULARS	GROSS BLOCK				DEPRECIATION					NET BLOCK	
	VALUE AS 31.03.2023	ADDITION DURING THE YEAR	DEDUCTION DURING THE YEAR	VALUE AS ON 31.12.2023	VALUE AS 31.03.2023	CURRENT YEAR	DEDUCTION DURING THE YEAR	PRIOR PERIOD DEPRECIATION	VALUE AS ON 31.12.2023	WDV AS ON 31.12.2023	WDV AS ON 31.03.2023
TANGIBLE ASSETS											
ASSETS USED IN MANUFACTURING PROCESS						-					
COMPUTER & ACCESSORIES	1,404.26	194.37	-	1,598.63	1,164.86	116.84	-	-	1,281.70	316.93	239.40
CYCLE	2.95	-	-	2.95	2.80	-	-	-	2.80	0.15	0.15
ELECTRIC FITTING	3,258.20	7.97	-	3,266.17	1,515.54	300.16	-	-	1,815.70	1,450.47	1,742.66
ELECTRIC INSTALLATION	301.00	-	-	301.00	58.73	36.02	-	-	94.75	206.25	242.27
ELECTRIC POLL & ACCESSORIES	157.09	-	-	157.09	149.23	-	-	-	149.23	7.86	7.86
FACTORY BUILDING	4,621.11	12,236.79	-	16,857.90	2,623.52	252.02	-	-	2,875.54	13,982.36	1,997.59
FURNITURE & FITTING (M)	3,611.51	84.85	-	3,696.36	2,723.14	164.75	-	-	2,887.89	808.47	888.37
FURNITURE & FITTING (O)	3,714.63	29.09	-	3,743.72	2,895.14	192.52	-	-	3,087.66	656.06	819.49
LABORATORY EQUIPMENTS	110.20	-	-	110.20	81.45	7.44	-	-	88.89	21.31	28.75
MOBILE SET AND TELEPHONE	1,659.56	277.45	101.69	1,835.32	1,215.15	144.36	-	(6.59)	1,352.92	482.40	444.41
MOTOR VEHICLE (M)	3,990.10	-	-	3,990.10	2,019.94	408.55	-	-	2,428.49	1,561.61	1,970.16
MOTOR VEHICLE (O)	11,291.93	3,753.00	1,068.00	13,976.93	2,447.88	1,880.85	403.93	-	3,924.80	10,052.13	8,844.05
MS MOULD DIES	1,431.94	-	-	1,431.94	1,136.45	53.19	-	-	1,189.64	242.30	295.49
MUFFLE FURNACE	30.74	-	-	30.74	28.55	0.25	-	-	28.80	1.94	2.19
OFFICE EQUIPMENT (M)	210.77	-	-	210.77	186.16	6.33	-	-	192.49	18.28	24.61
OFFICE EQUIPMENT (O)	1,034.32	-	-	1,034.32	773.56	63.94	-	-	837.50	196.82	260.76
PLANT & MACHINERY	44,182.32	2,213.14	-	46,395.46	26,569.18	2,944.95	-	-	29,514.13	16,881.33	17,613.14
PLANT & MACHINERY (NON WOVEN)	22,108.07	3,832.13	-	25,940.20	9,599.83	1,928.25	-	-	11,528.08	14,412.12	12,508.24
TOOLS & IMPLEMENTS	2,336.33	182.03	-	2,518.36	1,957.37	55.70	-	-	2,013.07	505.29	378.96
TRANSFORMAR	290.75	-	-	290.75	111.71	17.83	-	-	129.54	161.21	179.04
WEIGHING MACHINE	155.93	7.50	-	163.43	105.13	7.75	-	-	112.88	50.55	50.80
SUB TOTAL (A)	1,05,903.71	22,818.32	1,169.69	1,27,552.34	57,365.32	8,581.70	403.93	(6.59)	65,536.50	62,015.84	48,538.39
(PREVIOUS YEAR)	88,301.36	19,501.84	1,899.53	1,05,903.67	51,107.41	7,765.78	1,507.86	-	57,365.33	48,538.34	37,193.96
CAPITAL WORK-IN-PROGRESS											
FACTORY	9,607.53	2,628.60	12,236.13	-						-	9,607.53
SUB TOTAL (B)	9,607.53	2,628.60	12,236.13	-	-	-	-	-	-	-	9,607.53
(PREVIOUS YEAR)	-	-	-	-	-	-	-	-	-	-	-
TOTAL (CURRENT YEAR)	1,15,511.24	25,446.92	13,405.82	1,27,552.34	57,365.32	8,581.70	403.93	(6.59)	65,536.50	62,015.84	58,145.92
(PREVIOUS YEAR)	95,453.60	21,957.13	1,899.53	1,15,511.20	51,107.41	7,765.78	1,507.86	-	57,365.33	58,145.88	44,346.19

SHYAM WATERPROOF WORKS (P) LTD.

Director

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Director

SHYAM WATERPROOF WORKS PVT. LTD.
176, BIDHAN SARANI, KOLKATA-700006

Capital-Work-In-Progress

Amount in CWIP for a period of (Amount in ₹ thousand)

CWIP	2023-24					2022-23				
	Less then- 1 year	1-2 yrs.	2-3 yrs.	More than 3 yrs.	Total	Less then- 1 year	1-2 yrs.	2-3 yrs.	More than 3 yrs.	Total
PROJECTS IN PROGRESS	2,629.26	2,455.29	7,152.24	-	12,236.79	2,455.29	7,152.24	-	-	9,607.53
PROJECTS TEMPORARILY SUSPENDED	-	-	-	-	-	-	-	-	-	-
TOTAL	2,629.26	2,455.29	7,152.24	-	12,236.79	2,455.29	7,152.24	-	-	9,607.53

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176, BIDHAN SARANI, KOLKATA-700006

NOTES FORMING PART OF THE STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2024

NO.

15. A) REVENUE FROM OPERATIONS

(Amount in ₹ thousand)

PARTICULARS	2023-24	2022-23
SALE OF PRODUCTS	5,51,162.44	5,37,123.14
TOTAL	5,51,162.44	5,37,123.14

B) DETAILS OF PRODUCT SOLD

(Amount in ₹ thousand)

PARTICULARS	2023-24	2022-23
FINISHED GOODS		
AIR PILLOW	8,711.88	16,380.22
ARTICLES OF RAINWEAR	1,356.00	8,577.45
GROUND SHEET	11,010.96	3,996.33
ICE BAG	552.75	555.71
NON WOVEN BAG	1,24,265.40	66,158.33
PU COATED FABRICS	4.50	4,852.39
RUBBERISED FABRIC (MTR)	2,89,118.30	2,45,058.81
RUBBERISED FABRIC (PCS)	25,496.15	28,036.03
TIFFIN BAG	7.54	-
	4,60,523.48	3,73,615.27
RAW MATERIAL		
CLOTH	59,301.65	1,29,140.00
NON WOVEN FABRICS	29,707.88	30,608.32
OTHERS	980.22	2,925.53
POLYESTER KNITTED FABRIC	40.43	-
PVC COATED FABRIC	370.58	190.21
	90,400.76	1,62,864.06
TRADING GOODS		
LAMINATED FABRIC	232.97	643.83
OTHERS	5.25	-
	238.22	643.83
TOTAL	5,51,162.46	5,37,123.16

16. OTHER INCOME

(Amount in ₹ thousand)

PARTICULARS	2023-24	2022-23
INTEREST ON FD (TDS - NIL P.Y. Rs 7022./-)	43.55	65.00
OTHER NON OPERATING INCOME	1,443.83	891.57
GOVERNMENT GRANT AMORTISED	100.00	100.00
PRIOR PERIOD ADJUSTMENT	3,150.32	100.00
INTEREST ON INCOME TAX REFUND	13.41	
(LOSS)/PROFIT ON SALE OF CAR	(29.07)	19.04
FOREIGN EXCHANGE FLUCTUATION	8.42	(850.16)
DIVIDEND INCOME	1.02	-
INSURANCE CLAIM	596.76	
STCG ON INVESTMENT	73.02	
TOTAL	5,401.26	325.45

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17. A) COST OF MATERIAL CONSUMED

(Amount in ₹ thousand)

PARTICULARS	2023-24	2022-23
OPENING INVENTORY OF RAW MATERIAL & STORES	61,362.60	46,811.24
ADD:- PURCHASES	4,24,480.59	4,01,333.25
ADD:- CARRIAGE INWARD	17,584.66	19,830.89
	5,03,427.85	4,67,975.38
LESS:CLOSING INVENTORY	82,089.22	61,362.60
COST OF RAW MATERIAL & COMPONENTS CONSUMED	**4,21,338.63**	**4,06,612.78**

B) DETAILS OF RAW MATERIAL CONSUMED

(Amount in ₹ thousand)

PARTICULARS	2023-24	2022-23
CLOTH	58,915.24	39,557.21
RAW RUBBER	44,735.63	67,009.04
SYNTHETIC RUBER	1,835.58	2,575.80
CHEMICAL,POWDER & OTHERS	70,431.12	66,171.20
PVC COATED FABRIC	380.98	220.08
POLYESTER KNITTED FABRIC	47.08	-
NON WOVEN FABRIC	99,654.66	55,174.37
OTHERS	41,341.46	26,892.29
YARN	1,03,996.88	1,49,012.80
TOTAL	4,21,338.63	4,06,612.79

C) DETAILS OF RAW MATERIAL CLOSING

(Amount in ₹ thousand)

PARTICULARS	2023-24	2022-23
CLOTH	27,235.56	26,241.76
RAW RUBBER	7,693.85	4,574.38
CHEMICAL,POWDER & OTHERS	5,897.50	4,873.49
SYNTHETIC RUBER	149.87	391.13
PVC COATED FABRIC	715.73	-
POLYESTER KNITTED FABRIC	91.75	-
NON WOVEN FABRIC	4,798.54	698.88
OTHERS	6,186.87	4,007.80
YARN	29,319.55	20,575.15
TOTAL	82,089.22	61,362.59

18. A) CHANGE IN INVENTORIES

(Amount in ₹ thousand)

PARTICULARS	2023-24	2022-23
OPENING STOCK		
FINSHED GOODS	17,592.16	9,027.03
TRADING GOODS	193.37	136.17
SUB-TOTAL (A)	17,785.53	9,163.20
CLOSING STOCK		
FINSHED GOODS	17,433.87	17,592.16
TRADING GOODS	-	193.37
SUB-TOTAL (B)	17,433.87	17,785.53
TOTAL(B-A)	(351.66)	8,622.33

B)

(Amount in ₹ thousand)

DETAILS OF PURCHASES	2023-24	2022-23
LAMINATED FABRICS	-	549.50
OTHERS	131.44	22.95
TOTAL	131.44	572.45

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(Amount in ₹ thousand)

C) DETAILS OF INVENTORY(CLOSING)	2023-24	2022-23
FINSHED GOODS		
AIR PILLOW	2,619.26	3,798.94
ICE BAG	1,334.65	30.86
GROUND SHEET	7.79	-

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ARTICLES RAIN CAPES	107.63	59.89
NON WOVEN BAG	6,012.17	3,764.65
PU COATED FABRICS	29.73	34.22
RUBBERISED FABRIC (PCS)	2,482.81	2,776.22
RUBBERISED FABRIC (MTR)	4,839.82	7,127.38
	17,433.86	**17,592.16**
TRADING GOODS		
LAMINATED FABRIC	-	193.37
	-	**193.37**
TOTAL	**17,433.86**	**17,785.53**

19. **EMPLOYEMENT BENEFIT EXPENSES**

(Amount in ₹ thousand)

PARTICULARS	2023-24	2022-23
SALARY AND WAGES	12,403.48	8,061.73
CONTRIBUITION TO PF, ESI AND OTHER FUNDS	1,582.63	710.57
STAFF FOODING EXP.	238.03	283.21
GRATUITY	34.38	78.60
STAFF WELFARE EXPENSES	62.57	45.50
TOTAL	**14,321.09**	**9,179.61**

20. **FINANCIAL COST**

(Amount in ₹ thousand)

PARTICULARS	2023-24	2022-23
INTEREST EXPENSE	6,325.99	5,125.76
OTHER BORROWING COSTS	-	-
TOTAL	**6,325.99**	**5,125.76**

21. **DEPRECIATION & AMORTISED COST**

(Amount in ₹ thousand)

PARTICULARS	2023-24	2022-23
DEPRECIATION	8,581.70	7,765.78
PRIOR PERIOD ADJUSTMENT	(6.59)	
TOTAL	**8,575.11**	**7,765.78**

22. **OTHER EXPENSES**

(Amount in ₹ thousand)

PARTICULARS	2023-24	2022-23
DIRECT/MANUFACTURING EXPENSES		
COMPENSATION CESS	72.76	59.45
COAL & LUBRICANTS	2,829.12	2,720.86
CONSUMABLES	1,172.69	1,854.75
FITTINGS	2,018.67	3,543.83
CUSTOM DUTY	1,068.20	1,263.22
DELIVERY CHARGES	1,335.74	1,347.40
ELECTRIC CHARGES (FACTORY)	13,438.49	11,965.41
CLEARING & FORWARDING	109.20	120.75
LABORATORY EXPENSES	120.24	244.83
LABOUR CONTACT SERVICE	2,706.58	
INSURANCE CHARGES	22.71	16.22
JOB WORK	46,564.31	65,665.01
POWER & FUEL	-	1,016.51
REPAIR & MAINTENANCE	2,409.49	2,865.34
RENT FOR FACTORY	5,440.31	3,118.95
SECURITY EXPENSES	330.00	533.63
SUB-TOTAL (A)	**79,638.51**	**96,336.16**

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OFFICE/ADMINISTRATIVE EXPENSES		
AUDITOR'S REMUNERATION	130.00	130.00
CARRIAGE OUTWARD	354.81	265.42
DEMAT CHARGES SMC	3.59	
INSURANCE EXPENSES	649.96	150.44
MOTOR CAR EXPENSES	4,017.00	1,718.92
CONSULTANCY CHARGES	303.01	172.45
LEGAL & PROFESSIONAL FEES	63.00	63.00
OTHER MISCELLANEOUS EXPENSES	3,912.02	4,278.53
PACKING CHARGES	3,509.78	2,863.69
RATES AND TAXES	1,013.01	937.59
TELEPHONE EXPENSES	74.04	99.98
ELECTRIC CHARGES	98.42	90.26
RENT EXPENSES	860.00	540.00
TRAVELLING EXPENSES	1,015.42	546.30
SUB-TOTAL (B)	16,004.06	11,856.58
TOTAL(A+B)	95,642.57	1,08,192.74

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NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2024

23. CALCULATION OF EARNING PER SHARE

(Amount in ₹ thousand)

PARTICULARS	31.03.2024		31.03.2023	
NET PROFIT AS PER STATEMENT OF PROFIT & LOSS		3,497.25		6,177.99
PROFIT AVAILABLE TO EQ. SHAREHOLDERS		3,497.25		6,177.99
	NO.		NO.	
NO OF EQUITY SHARES (FACE VALUE RS.10/-)				
AT THE BEGINNING OF THE YEAR		431002		431002
AT THE END OF THE YEAR		431002		431002
WEIGHTED AVERAGE OF NO.OF SHARES				
FROM OPENING		431002		431002
FROM ADDTION		-		-
		431002		431002
EARNING PER SHARE	Rs.	P.	Rs.	P.
A) BASIC		8.11		14.33
B) DILLUTED		8.11		14.33

24. A) RELATED PARTY DISCLOSURE

Related party disclosure as identified by the management in accordance with the accounting standard - 18 issued by the institute of chartered accountants of india.

(Amount in ₹ thousand)

NAME 0F PARTIES & RELATION	RELATION	NATURE OF PAYMENT	AMOUNT 31.03.2024	AMOUNT 31.3.2023
SRI MOHAN CHOWDHURY	RELATIVE TO KMP	SALARY	-	480.00
		RENT	1,250.00	1,080.00
		LOAN ACCEPTED	-	1,000.00
		INTEREST ON LOAN	-	605.61
		LOAN REPAID	200.00	1040.26
RAMAN CHOWDHURY	KMP	REMUNERATION	2,565.00	60.00
		RENT	520.00	360.00
		LOAN ACCEPTED	4,975.44	6,829.50
		LOAN REPAID	8,864.36	6,915.27
PRITI CHOWDHURY	RELATIVE TO KMP	SALARY	510.00	480.00
		RENT	775.00	720.00
		LOAN ACCEPTED	1,137.83	2,050.00
		INTEREST ON LOAN	-	735.25
		LOAN REPAID	1,413.83	694.31
KAUSHAL CHOWDHURY	KMP	RENT	220.00	240.00
		REMUNERATION	2,505.00	1,380.00
		LOAN ACCEPTED	6,506.47	7,119.60
		LOAN REPAID	11,093.98	8,149.56
USHA CHOWDHURY	RELATIVE TO KMP	RENT	570.00	
		SALARY	400.00	600.00
		INTEREST ON LOAN	-	245.04
		LOAN ACCEPTED	500.00	1,580.00
		LOAN REPAID	-	162.37
ANKITA CHOWDHURY	RELATIVE TO KMP	RENT	855.00	720.00
		SALARY	670.00	857.00
		INTEREST ON LOAN	-	509.00
		LOAN ACCEPTED	1,704.28	2,215.00
		LOAN REPAID	2,770.45	657.21
JAYVARDHAN CHOWDHURY	RELATIVE TO KMP	SALARY	540.00	480.00
		INTEREST ON LOAN	-	77.04
		LOAN ACCEPTED	300.00	700.00
		LOAN REPAID	-	130.32
KANISHKA GARMENTS (P) LTD.	ASSOCIATES	INTEREST ON LOAN RECEIVED	-	233.90
		SALES	6,317.91	12,356.28
		LOAN ACCEPTED	1,100.00	-
		LOAN REPAID	-	3,692.52
MOHAN CHOWDHURY (HUF)	RELATIVE TO KMP	LOAN ACCEPTED	900.00	-
		LOAN REPAID	900.00	-

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B) BALANCES IN RESPECTIVE ACOUNTS.

NAME 0F PARTIES & RELATION	AS ON 31.03.2024	AS ON 31.03.2023
KANISHKA GARMENTS (P) LTD. (LOAN)	1100.00 (CR)	-
KANISHKA GARMENTS (P) LTD. (S/DRS)	-	1849.24 (DR)
ANKITA CHOWDHURY (LOAN)	3554.02 (CR)	4620.19 (CR)
ANKITA CHOWDHURY (RENT)	120.00 (CR)	-
ANKITA CHOWDHURY (SALARY)	670.00 (DR)	-
JAYVARDHAN CHOWDHURY (LOAN)	1453.71 (CR)	1153.71 (CR)
JAYVARDHAN CHOWDHURY (SALARY)	540.00 (DR)	-
KAUSHAL CHOWDHURY (LOAN)	2017.46 (DR)	2570.04 (CR)
KAUSHAL CHOWDHURY (RENT)	30.00 (CR)	-
KAUSHAL CHOWDHURY (REMUNERATION)	1465.00 (DR)	-
PRITI CHOWDHURY (LOAN)	6380.94 (CR)	6656.94 (CR)
PRITI CHOWDHURY (RENT)	100.00 (CR)	-
PRITI CHOWDHURY (SALARY)	510.00 (DR)	-
RAMAN CHOWDHURY (LOAN)	3824.69 (DR)	64.23 (CR)
RAMAN CHOWDHURY (RENT)	80.00 (CR)	-
RAMAN CHOWDHURY (REMUNERATION)	1485.00 (DR)	-
SRI MOHAN CHOWDHURY (LOAN)	5761.32 (CR)	5761.32 (CR)
SRI MOHAN CHOWDHURY (RENT)	150.00 (CR)	-
USHA CHOWDHURY (LOAN)	3011.59 (CR)	2511.59 (CR)
USHA CHOWDHURY (RENT)	80.00 (CR)	-
USHA CHOWDHURY (SALARY)	400.00 (DR)	-

25. The company is not making any provision for payment of gratuity to its employees as specified under accounting standard -15 "Accounting for retirement benefits in the financial statements of employers".

26. DETAILS OF TAXES

DEFERRED TAX	(Amount in ₹ thousand) 31st Mar'24 Amount (in Rs)	31st Mar'23 Amount (in Rs)
OPENING BALANCE OF DEFERRED TAX ASSETS/(LIABILITY)	2,284.28	2,416.81
AMOUNT OF DEFERRED TAX ASSET/(LIABILITY) CREATED DURING THE YEAR IN RELATION TO PROPERTY PLANT & EQUIPMENT AND INTANGIBLE ASSETS	(3,700.31)	(132.53)
CLOSING DEFERRED TAX ASSET/(LIABILITY)	(1,416.03)	2,284.28

27. VALUE OF IMPORTS CALCULATED ON C.I.F.BASIS

(Amount in ₹ thousand)

PARTICULARS	31.03.2024	31.03.2023
TRADING GOODS	-	-
RAW MATERIALS	-	-
CAPITAL GOODS	3,832.13	-
	3,832.13	-

28. ADDITIONAL DISCLOSURE

	PARTICULARS	31.03.2024	31.03.2023
A)	EXPENDITURE IN FOREIGN CURRENCY	3,832.13	-
B)	EARNINGS IN FOREIGN EXCHANGE		
	- EXPORT OF GOODS CALCULATED ON F.O.B BASIS	450.90	-

C) CONSUMPTION OF RAW MATERIAL DURING THE YEAR.

	PARTICULARS	VALUE 31.03.2024	% OF CONSUMPTION 31.03.2024	VALUE 31.03.2023	% OF CONSUMPTION 31.03.2023
I)	RAW MATERIALS				
	- TOTAL IMPORTED VALUE	-	0.00%	-	0.00%
	- TOTAL INDIGENOUS VALUE	4,21,338.63	100.00%	4,06,612.78	100.00%
		4,21,338.63	100%	4,06,612.78	100%
II)	STORES & CONSUMABLES				
	- TOTAL IMPORTED VALUE	-	0.00%	-	0.00%
	- TOTAL INDIGENOUS VALUE	1,172.69	100.00%	1,854.75	100.00%
		1,172.69	100.00%	1,854.75	100.00%

	31.03.2024	31.03.2023
D) DIRECTOR'S REMUNERATIONS	5,070.00	1,980.00

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E) AUDITOR'S REMUNERATIONS

- AUDIT FEES	85.00	85.00
- TAX AUDIT	45.00	45.00
- OTHERS	35.99	27.14
	165.99	157.14

29. CONTINGENT LIABILITIES AND COMMITMENTES

A) CLAIMS AGAINST THE COMPANY NOT ACKNOWLWDGED AS DEBT -

(Amount in ₹ thousand)

APPEAL RELATED TO	YEAR OF DISPUTE/N ASSESSMEN T YEAR	AMOUNT	FORUM WHERE CASE IS PEDING	AMOUNT PAID
INCOME TAX	2020-21	Rs.650.99/-	Appeal to the Joint Commissioner (Appeals) or the Commissioner of Income-tax (Appeals)	Rs.00.00/-
GOODS & SERVICES TAX	2017-18	Rs.582.58/-	Assistant Commissioner of State Tax, Bureau of Investigation (S.B.), H.Q., Kolkata.	Rs.558.92/-
GOODS & SERVICES TAX	2018-19	Rs.6627.27/-		Rs.06.00/-

B) FOR GUARANTEE -

(Amount in ₹ thousand)

PARTIES	As at 31.03.2024	As at 31.03.2023
	1,880.00	1,880.00

The company have contigent liability to the tune of rs.1880.00 thousand(p y rs.1880.00 thousand) in respect of bank guarantee issued to different parties.

30. BALANCE CONFIRMATION

The balances shown in financial statements as receivable or payable are subject to written confirmation from the parties.

31. MSME DISCLOSURE:

Amount due to micro & small enterprises as defined in the "the micro small and medium enterprises development act, 2006" has been determined to the extent such parties have been identified on the basis of information available with the company. the disclosures relating to micro & small enterprises as below:

Amount in '000

	Particulars	As at 31.03.2024	As at 31.03.2023
i)	The Principal amount and the interest due thereon (to be shown separately) remaining unpaid to any supplier as at the end of each accounting year;	40,260.03	31,335.62
ii)	The amount of interest paid by the buyer in terms of section 16, along with the amount of the payment made to th supplier beyond the appointed day during each accounting year;	-	-
iii)	The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under this Act;	-	-
iv)	The amount of interest accured and remaining unpaid at the end of each accounting year;	-	-
v)	The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise, for the purpose of disallowance as a deductible expenditure under section 23.	-	-

32. It is not possible for us to verify whether any amount of interest is inadmissible under section 23 of the micro, small and medium enterprises development act, 2006.as with respect to micro, small & medium enterprises the information is not made available to us.

33. Deffered income government subsidy represent amount of grant received by the company against installation of upgraded technology (plant & machinery) . the same will be amortised over the useful life of the assets i,e 15 yeras to the profit and loss account

34. Previous year figures has been regrouped and rearranged wherever applicable.

35. Ratios - separate sheet attached

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36. The Company Has Not Made Provision W.R..T Gratuity Payment To The Employees As Per The Privision Of Accunting Standard 15.

37. Amounts Wherever Stated In The Financial Statement Is Rounded Of In Nearest Thousand And Decimeal There Of Except Otherwise Stated Specifically.

38. **RELATIONSHIP WITH STRUCK OFF COMPANIES -**
Not applicable as there no transactions with stuck off companies.AS per section 248 of the Companies Act, 2013, there are no balances outstanding with struck off companies.

39. **UNDISCLOSED INCOME**
Not applicable, the company do not have any undisclosed as income during the year in the tax assessments under the Income-Tax Act, 1961.

40. **BENAMI PROPERTIES**
Details of benami property and its proceedings- not applicable as there are no proceedings which have been initiated or pending against the company for holding any benami property under the Benami Transactions (prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.

41. **UTILISATION OF BORROWED FUNDS AND SHARE PREMIUM**
A) The company have not advanced or loaned or invested funds to any other person(s) or Entity(Ies), including Foreign Entities (Intermediaries) with the understanding that the intermediary shall:
(i) Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate beneficiaries) or
(ii) Provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries.

B) The company have not received any fund from any person(s) or Entity(ies), including Foreign entities (Funding party) with the understanding (whether recorded in writing or otherwise) that the company shall:
(i) Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding party (Ultimate beneficiaries) or
(ii) Provide any guarantee, security or the like on behalf of the ultimate beneficiaries.

42. **REVALUATION OF PROPERTY, PLANT AND EQUIPMENT -**
The company has not revalued its property, plant and equipment (including right-of-use assets) or intangibleassets or both during the current or previous year.

43. **COMPLIANCE WITH APPROVED SCHEME(S) OF ARRANGEMENTS -**
Not applicable, as the company has not applied for any scheme of arrangements with the competent authority in terms of Sections 230 to 237 of the Companies Act, 2013.

44. **DETAILS OF CRYPTO CURRENCY OR VIRTUAL CURRENCY -**
Not applicable as the company has not traded or invested in crypto currency or virtual currency during the financial year.

45. **COMPLIANCE WITH NUMBER OF LAYERS OF COMPANIES -**
Not applicable as the company has not made any investment in terms of Clause (87) of Section 2 of the Act read with Companies (Restriction on Number of Layers) rules, 2017.

46. **CAPITAL-WORK-IN PROGRESS OR INTANGIBLE ASSETS UNDER DEVELOPMENT**
The company have capital-work-in progress or intangible assets under development, whose completion is overdue or has exceeded its cost compared to its original plan.

47. **LOAN AND ADVANCES GRANTED TO PROMOTERS, DIRECTORS, KMP'S AND REALTED PARTIES -**
The company has granted loans and advance to promoters, directors, director, kmp's and related parties during the year.

	PARTICULARS	AMOUNT ('000)
a)	REPAYBLE ON DEMAND	
b)	WITHOUT SPECIFYING ANY TERM OR PERIOD OF REPAYMENT	220.92

Amount in '000

TYPE OF BORROWER	AMOUNT OF LOAN OR ADVANCE IN THE NATURE OF LOAN OUTSTANDING	PERCENTAGE TO THE TOTAL LOANS AND ADVANCES IN THE NATURE OF LOANS
PROMOTER	220.92	100%

48. **CORPORATE SOCIAL RESPONSIBILITY (CSR) -**
Not applicable during the year

49. **BORROWINGS FROM BANKS OR FINANCIAL INSTITUTIONS ON THE BASIS OF SECURITY OF CURRENT ASSEST -**
the company has taken loan from banks the basis of security of current assets. they submitted querterly statements of current assets with banks in agreement with the books of accounts.

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PARTICULAR	AS PER SUBMITTED STATEMENT	AS PER BOOKS OF ACCOUNTS	DIFFERENCE	REMARKS
STOCK STATEMENT FOR JUNE'2022	60,204.92	60,204.92	-	
STOCK STATEMENT FOR MARCH'2023	93,011.63	1,07,136.04	(14,124.40)	
SUNDRY DEBTOR FOR JUNE'2022	77,173.63	77,066.23	107.39	tds & discount adjustment
SUNDRY DEBTOR FOR MARCH'2023	51,975.79	51,801.22	174.57	tds & discount adjustment

50. **REGISTRATION OF CHARGES OR SATISFACTION WITH REGISTRAR OF COMPANIES -**
All charges or satisfaction have been registered with registar of companies

As Per Our Report Of Even Date Annexed

8, BECK BAGAN ROW,
SUCCESS CENTER,
3RD FLOOR,
KOLKATA-700 017

DATE: 24 SEP 2024
PLACE: KOLKATA

FOR BOTHRA NIRMAL ASSOCIATES
CHARTERED ACCOUNTANTS
F.R.N.- 322103E

SHASHI CHANDRA MISHRA
(PARTNER)
M.No. 077814

SHYAM WATERPROOF WORKS (P) LTD.
Raman Chowdhury
Director

SHYAM WATERPROOF WORKS (P) LTD.
Director

SHYAM WATERPROOF WORKS PVT. LTD.
176, BIDHAN SARANI, KOLKATA-700006

NOTE NO 35

SL No	Ratio	Numerator	Denominator	Current year	Previous year	Variance (in %)	Explanation for variance
1	Current ratio (in times)	Total current assets	Total current liabilities	1.29	1.18	9.28%	NA
2	Debt-Equity ratio (in times)	Debt consists of borrowings and lease liabilities.	Total equity	2.21	1.86	18.90%	NA
3	Debt service coverage ratio (in times)	Earning for Debt Service = Net Profit After taxes + Non-cash operating expenses + Interest + Other non-cash adjustments	Debt service =Debt payable within one Year + Interest	5.69	4.94	15.28%	Variance in the ratio due to increase in debt during the year
4	Return on equity ratio (in %	Profit for the year	Equity Shareholders Fund	6.73%	12.75%	-47.20%	Variance in the ratio due to increase in profitability of the company.
5	Inventory Turnover Ratio (in times)	Sales	Average Inventory [(Opening Inventory +Closing Inventory)/2]	6.17	7.95	-22.40%	NA
6	Trade receivables turnover ratio (in times)	Net Credit Sales	Average trade receivables [(Opening Trade Receivables +Closing Trade Receivables)/2]	12.16	8.52	42.77%	Variance in the ratio due to increase in Net credit sales.
7	Trade payables turnover ratio (in times)	Net Credit Purchases	Average Trade Payables [(Opening Trade Payables +Closing Trade Payables)/2]	8.11	6.57	23.50%	variance in the ratio due to increase in Net credit purchase.
8	Net capital turnover ratio (in times)	Net Sales	Working Capital (Current Assets - Current liabilities)	14.59	24.24	-39.82%	Variance in the ratio due to increase in sales & decrease in working capital.
9	Net profit ratio (in %)	Net Profit	Net Sales	0.02	0.02	11.64%	NA
10	Return on capital employed (in %)	Earning before interest and taxes	Capital Employed (Total Assest - Current Liabilities)	0.16	0.17	-3.74%	Variance in the ratio due to decrease in earning before interest and taxes
11	Return on investment (in %)	Net Return On Investment	Cost of Investment	0.03	NA	NA	Due to Disposal of Invetment

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DETAILS FORMING NOTES TO ACCOUNTS OF FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2024

1. DETAILS OF UNSECURED LOANS FROM RELATED PARTIES

(Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2024	AS ON 31.03.2023
ANKITA CHOWDHURY	6,686.31	4,620.19
EASTERN INDIA TEASPARES	2,044.04	-
JAYVARDHAN CHOWDHURY	5,243.88	1,153.71
GAURAV TECHNO SERVICES PVT LTD	708.35	-
KAUSHAL CHOWDHURY	-	2,570.04
KAUSHAL CHOWDHURY (HUF)	350.00	-
LOOKLINE VINCOM PVT LTD	940.28	-
MANGALVANI INFRABUILD PVT LTD	940.28	-
PRITI CHOWDHURY	6,999.68	6,656.94
PRS MERCHANTS PVT LTD	1,008.95	-
RAMAN CHOWDHURY	359.13	64.23
RAMAN CHOWDHURY (HUF)	350.00	-
RAUNAK SALES PROMOTION	1,852.73	-
SRI MOHAN CHOWDHURY	7,663.68	5,961.32
SRI MOHAN CHOWDHURY (HUF)	3,356.65	-
USHA CHOWDHURY	6,955.68	2,511.59
TOTAL	45,459.64	23,538.02

2. TERM LOAN FROM BANK

(Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2024	AS ON 31.03.2023
ICICI BANK CAR LOAN	2,854.02	1,900.28
HDFC BANK CAR LOAN	365.69	488.59
ICICI BANK LTD. TERM LOAN -1001		7,544.82
HDFC BANK CAR LOAN	507.89	678.59
TOTAL	3,727.60	10,612.28

3. DETAILS OF OUTSTANDING LAIBILITIES

(Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2024	AS ON 31.03.2023
AUDIT FEES PAYABLE	130.00	11.00
DIRECTOR REMUNERATION PAYABLE	413.40	179.40
ACCURED INTEREST ON FD	-	54.34
OUTSTANDING WAGES	128.65	130.92
OUTSTANDING SALARY	396.91	322.81
ELECTRICITY CHARGES	1,104.66	1,701.09
SECURITY EXPENSES	-	30.00
TOTAL	2,173.62	2,429.56

4. TRADE PAYABLES

(Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2024	AS ON 31.03.2023
A.K. INDUSTRIES PRIVATE LIMITED	13.91	62.06
A.K. PRODUCTS	27.56	126.00
A.V. RUBBER INDUSTRIES	436.43	5.57

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DETAILS FORMING NOTES TO ACCOUNTS OF FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2024

ADITYA TRADING COMPANY	-	398.01
ADVANCE CHEMICAL COMPANY	30.56	61.96
ANAND CHEMICALS & RUBBER PVT. LTD.	154.11	121.54
APRIL WIRES LIMITED	35.46	53.19
ARIEN IMPEX PRIVATE LIMITED	-	492.92

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DETAILS FORMING NOTES TO ACCOUNTS OF FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2024

ASHMIRA TEXTILES INDUSTRIES	401.09	516.57
ASHOK PRINTERS	20.30	-
ASMAR TEXTILES	-	150.10
AVI PRODUCTS	-	17.70
AVINASH ENTERPRISE	11,504.96	2,573.35
B.N. CHEMICALS	-	52.92
BENGAL MACHINERY CORPORATION	1.54	-
BOTHRA NIRMAL ASSOCIATES	3.00	
BEST SERVICES	16.31	23.61
BHAGWATI ENTERPRISES	-	68.32
BIDYUT HALDER	35.32	-
BIHANI BANDHU PVT LTD	-	123.90
CAL (INDIA)	31.47	65.42
CD ENTERPRISES	126.49	38.02
CHEMIN ENTERPRISES	320.72	161.00
CHIRAG INDUSTRIES	462.56	-
CONCORD NONWOVEN INDUSTRIES PVT LTD	-	1,828.86
D.M. CLEARING CORPORATION	611.31	310.31
DURGA SILK MILLS	-	175.41
EAST INDIA POLYFILMS PVT LTD	-	215.40
EASTERN RECLAIM PRIVATE LIMITED	-	141.75
ELITE ROTO GRAVURE	224.16	-
FATIMA TEXTILES	2,053.03	970.18
FATIMA TEXTILES (JOB)	6,107.49	6,399.71
FAVOURITE FRUITS PRESERVATION PVT LTD .	1,173.23	-
FOOTWEAR DESIGN & DEVELOPMENT INSTITUTE	-	5.43
GOENKA CHEMICAL INDUSTRIES	1,210.54	251.58
H. H. TRADING	234.37	542.32
HAZIRA TRADING CO.	-	266.82
HRISHIKESH MIDYA	15.00	-
INDO SIL	291.46	1,126.84
INLAND WORLD LOGISTICS PVT LTD (IGST)	-	374.37
JAY ASSOCIATES	-	265.15
JAYANTI ENTERPRISE	632.72	611.62
JAYVARDHAN CHOWDHURY (RENT)	45.00	-
KAMAL FREIGHT CARRIERS	47.09	-
KAUSIK PRINTING INK	366.39	-
KESHAV PRINTER	60.43	-
KHYATI ENTERPRISE	224.60	273.42
KOHINOOR LABELS PVT. LTD.	-	46.37
L.N.B. ENTERPRISES	54.21	103.23
LALITA LOGISTICS & AGENCIES PVT LTD	-	156.86
MACHINERY AGENCIES (INDIA)	-	260.63
MACMIXU COATING AND CHEMICALS PVT LTD	1,018.94	1,662.47
MADHABI TRADERS	612.15	519.75
MAHAKALI ENGINEERING WORKS	46.02	253.70
MANGALAM TRADING CO.	20.53	55.40
METRO TRADING SYNDICATE	0.34	-
MONDIRA KUTHIR UDYOG	-	87.25
M/S SUMITRA GENERAL ORDER SUPPLY & LABOUR CONTRAC	350.04	-
MULLICK BROTHERS	-	42.66

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DETAILS FORMING NOTES TO ACCOUNTS OF FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2024

PIYUSH POLYTEX INDUSTRIES PVT LTD	6,528.10	4,772.95
POLYMER CHEMICAL INDUSTRIES	113.52	118.05
POWERTECH ELECTRICALS	0.52	-
PRAKASH INDUSTRIAL PRODUCTS	221.25	1,386.33
PRANAB MINERAL INDUSTRIES	121.85	2,320.75
PRANAB MINERAL INDUSTRIES (DEBRAJ)	1,396.20	1,967.30
PRATAP SYNTHETICS LTD	5,738.78	196.30

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DETAILS FORMING NOTES TO ACCOUNTS OF FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2024

PRATHAMESH TRANSPORT CO.	-	28.59
PROMINENT CARGO MOVERS PRIVATE LIMITED	480.39	435.58
PURV FLEXIPACK PVT LTD	-	55.00
RAVINDRA KUMAR CHOPRA (KOLKATA)	-	661.50
RELIANCE INDUSTRIES LIMITED	26.69	-
ROSHANLAL BHAGIRATHMAL	-	49.08
S.A. ENTERPRISE	-	162.75
S.S. INDUSTRIES & TRAVEL	-	26.00
SAFWAN TEXTILES	71.39	1,510.39
SALASAR SILK MILLS	726.05	4,996.45
SAMIR NASKAR	29.43	-
SARA TEXTILES	180.07	115.95
SCAP TEX COAT PVT LTD	-	155.13
SETH ENTERPRISE	112.03	88.96
SHREE BALAJI TRADERS	-	95.90
SHREE KRISHNA ENTERPRISE	3,412.16	859.91
SHREE SATIJEE TEXTILE	-	306.13
SHYAMA POLYTEX PRIVATE LIMITED	1,244.07	1,445.60
SIDDHARTH POLYESTER	-	420.34
SILVERLINE CORPORATION	-	53.44
SREE SREE JOY MA KALI RUBBER DUST FACTORY	-	30.62
SUKUMAR NASKAR	25.90	-
SURAJ RUBBER PRODUCT	97.77	151.16
SWASTIK TRANSPORT ORGANISATION	-	83.84
TAPAS GENERAL ORDER SUPPLY AND LABOUR CONTRACTOR	337.54	-
TIRUPATI EXPRESS	320.31	832.73
TOURISTER ENTERPRISES	1,695.81	3,277.21
TRIDEV TRADE CENTRE	4.31	15.65
TRUPTI TEXTILE	31.45	-
UMA ENTERPRISE	-	205.51
UNITED PACKAGING	65.85	50.42
USHA COMMERCIAL CORPORATION	741.29	2,553.68
VIMAL TRANSPORT	177.84	28.16
VINTEX RUBBER INDUSTRIES	-	35.87
VISHESH PERIPHERALS	8.29	126.10
WEST BENGAL FREIGHT CARRIRES	-	42.82
ZENTECH SYSTEMS & SOLUTIONS	-	10.77
TOTAL	52,929.70	51,732.57

5. **ADVANCE FROM CUSTOMERS**

(Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2024	AS ON 31.03.2023
ANSARI BROTHERS	-	194.77
CHANDA CREATION	28.59	-
CHOWDHARY WATERPROOF WORKS	0.33	-
CRESCENT EXPORT SYNDICATE	-	0.89
GANDHI SURGICALS	25.00	25.00
H M TRADERS	274.49	346.82
HAMZA	500.00	500.00

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DETAILS FORMING NOTES TO ACCOUNTS OF FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2024

K G N BAG CENTER	-	163.43
LABHAM UDYOG	-	-
LAIBA TRADERS	18.09	236.65
MANOJ KUMAR HALWAI	1.78	-
MD. EKHLAQUE	-	66.00

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DETAILS FORMING NOTES TO ACCOUNTS OF FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2024

MODI BAGS (KOLKATA)	22.03	-
MITALI BAG MANUFACTURING	-	95.00
MOHAMMAD ASIM	39.34	-
NAUSHEEN PARVEZ	-	500.00
ROYAL TRADERS (DHANBAD)	-	189.60
SABRI MALANG	279.94	-
SAHA REXIN	238.90	-
SURYA TRADING	46.59	-
VISWAS SCIENTIFIC CO.	3.89	-
ZABCO FABRICS	221.59	17.55
TOTAL	1,700.56	2,335.71

6. **STATUTORY DUES**

(Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2024	AS ON 31.03.2023
EPF PAYABLE	266.60	120.29
ESI PAYABLE	12.24	10.71
INTEREST ON P. TAX DUE	-	0.04
INTEREST ON TDS & TCS DUE	2.83	(3.28)
GST PAYABLE	513.17	2,910.96
GST PAYABLE (RCM)	44.01	71.35
PROFESSIONAL TAX PAYABLE	1.72	1.91
TCS PAYBALE	45.78	7.94
TDS PAYBALE	1,249.53	718.13
TOTAL	2,135.88	3,838.05

7. **ADVANCE TO SUPPLIERS**

(Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2024	AS ON 31.03.2023
A99 EMBOSSERS	23.60	-
ATUL MACHINERY AND RUBBER INDUSTRY	379.87	379.87
BEEBEE ELECTRICALS & ELECTRONICS PVT LTD	-	86.66
D SEN & CO	-	3.15
EXTRUTECH INDIA	119.51	200.00
OMM SEALS & HYDRAULICS	100.00	-
PAINT HOUSE	50.00	-
INDIAN OIL CORPORATION LTD	-	28.03
KRISHI YARNS	280.01	280.01
METRO TRADING SYNDICATE	-	7.88
MITTAL CANVAS UDYOG	-	20.05
RELIANCE INDUSTRIES LIMITED	-	87.06
SAMIR NASKAR	-	172.70
SOUTH (INDIA) RUBBER CO. (COCHIN)	11.03	-
SMR PLANTATION PVT. LTD.	-	220.50
VINTEX RUBBER INDUSTRIES	23.60	-
YASHVI TEX	1.80	-

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DETAILS FORMING NOTES TO ACCOUNTS OF FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2024

TOTAL	989.42	1,485.91

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DETAILS FORMING NOTES TO ACCOUNTS OF FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2024

8. **BANK BALANCE**

(Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2024	AS ON 31.03.2023
ICICI A/C (627705043413)	557.39	1,388.74
ICICI A/C (399805000486)	20,067.54	2,248.56
FEDERAL BANK	15.49	254.91
TOTAL	20,640.42	3,892.21

9. **TRADE RECEIVABLES**

(Amount in ₹ thousand)

PARTCULARS	AS ON 31.03.2024	AS ON 31.03.2023
UNDISPUTED TRADE RECEIVABLES : (CONSIDERED GOODS)		
AFZAL ENTERPRISE	246.99	246.99
AISHA BAG	-	207.44
AISHA BAG CENTRE	130.98	-
ARVIND KUMAR PRAMANIK	-	151.04
ASHISH SALES	209.63	-
ASWATHI MEDICO SURGICALS	-	12.64
B. BABU & CO.	-	30.00
BAJAJ TRAVELLING STORE	-	9.72
BANKTESH UDYOG LIMITED	514.41	324.50
BENGAL CASKET CO.	33.00	-
BHARAT HOSIERY	239.80	102.07
BHARAT TRADING CO.	-	69.79
BHARMAL INDUSTRIES	438.22	1,124.41
BURHANI TRADERS	251.49	520.26
CHANDA INTERNATIONAL	-	35.25
CHHATTISGARH BAG MATERIAL HOUSE	91.88	10.32
DADABHOY AGENCIES	44.96	85.67
DIPANKAR MANDAL	-	12.33
DMAX OVERSEAS PVT LTD	-	-
DYNAMIC PLASTIC & COTTON CENTER	10.25	26.54
ELECTRON COMBINE	-	96.00
FANCY STORES	20.00	-
FOX EXPORTS PVT LTD	2,300.94	2,752.53
GHANSHYAM TRADERS	904.07	1,015.44
GHOSH TRADING CORPORATION	503.50	-
GITA ENTERPRISE (NIMTA)	1,591.14	567.92
GOBIND BAG FACTORY	613.41	1,493.15
GUPTA BAG HOUSE	145.69	631.54
HINDUSTHAN INDUSTRIES	-	634.32
JAGANNATH BAG HOUSE	161.15	78.47
JAGANNATH BANWARILAL TEXOFABS PVT LTD (ASSAM)	30.09	14.75
JAGANNATH BANWARILAL TEXOFABS PVT LTD (JETPUR)	45.14	-
JAGANNATH BANWARILAL TEXOFABS PVT LTD (KOL)	282.69	-
JAI AMBE TRADERS	209.90	-

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DETAILS FORMING NOTES TO ACCOUNTS OF FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2024

JAWAHAR LEATHER STORES	-	303.22
JAYDIP CORPORATION	345.87	109.37
JEETENDRA AGENCIES	139.00	-
JHARKHAND BAGS	113.90	286.23
JOY GURU LUGGAGE HOUSE	111.13	79.25

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DETAILS FORMING NOTES TO ACCOUNTS OF FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2024

KANISHKA GARMENTS PRIVATE LIMITED (SALES)	1,112.49	1,849.24
KHAWJA ENTERPRISE	131.88	131.88
KHUSHI TEXTILES□	-	14.46
LABHAM UDYOG	897.75	-
LOVELY TRADERS	-	476.22
LUCKY TRADERS	304.86	191.13
M. B. BROTHERS	106.20	123.90
M M BAG STORE	97.87	-
M/S. DUTTA TRADERS	-	188.10
MAA MANASA TRADERS (NIMTA)	-	34.80
MAHAVIR PACKAGING	-	54.00
MANGALAM	-	32.50
MODI BAG MATERIALS	-	542.73
M/S. RAJA TRADERS (GUWAHATI)	477.89	-
N.R. DESIGN CENTRE PVT LTD	169.92	145.49
NATIONAL PLASTICS	-	70.50
NETAI MAHAJAN BAG CENTRE	1,179.37	810.96
NEW GOODWILL BAG BAZAR	33.04	-
NEW JOY RAM TRADERS	-	163.83
NEW SIBANI TRADERS	776.02	75.08
NISA CREATION (CALCUTTA)	38.85	313.66
NOVELTY PLASTIC TRADING COMPANY	23.60	-
OM MARKETING	-	20.22
PAREKH PLASTICS	-	269.88
PAUL BAG CENTRE	-	1,307.55
PIYUSH POLYTEX INDUSTRIES PVT LTD (SALES & JOB)	-	63.72
PURSHOTTAM SHARDA	196.20	409.49
R K BAGS	-	11.50
RAJENDRA & COMPANY	-	79.84
RAMAVTAR STORE	-	575.22
RANA TRADERS	190.82	-
RANJIT TRADING CORPORATION	-	39.94
REYAZ THALIA SHOP	178.42	208.84
RGS FASHIONS PRIVATE LIMITED	175.53	-
ROYAL BAGS	1,906.59	474.09
ROYAL TRADERS (KOL)	5.93	
R.S. INDUSTRIES	86.78	-
SANGAM INDUSTRIES	22.79	-
S B BUCHANALLI FURNISHING & FURNITURE	(0.01)	29.64
S. R. INTERNATIONAL	2,627.87	5,447.71
S.A. BAG CENTRE	(0.01)	87.25
S.S. REXINE CENTRE	-	182.06
S.S. TRADERS (UTTARKASHI)	-	114.20
SABRI MALANG	-	1,462.72
SAHA REXIN	-	538.07
SANA SALES	-	192.66

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DETAILS FORMING NOTES TO ACCOUNTS OF FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2024

SANTOSH UDYUG	145.93	583.57
SAROJ GUPTA CANCER CENTRE & RESEARCH INSTITUTE	25.54	12.77
SB TEXTILES	-	216.97
SHANTI VIJAY IMPEX	186.12	164.87
SHIKHAR RAJESHBHAI KAPADIA	-	19.77

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SHIV ENTERPRISE	38.22	-
SHIV SHAKTI TRADERS	390.31	-
SHREE AMBICA ENTERPRISE	2.06	-
SHREE BALAJI MALA TEXTILES PVT LTD	296.33	-
SHREE BALAJI SURGICAL (P) LTD. (MUM)	811.30	589.05
SHREE GANESH SALES	-	173.18
SHREE IMPEX	-	214.39
SHREE SURGICAL (NEPAL)	143.10	-
SHREE TRADERS	1,457.46	1,455.08
SHYAM TRADING COMPANY	14,277.43	18,371.63
SITA SURGICALS	59.54	53.08
SRI AUROBINDO SEVA KENDRA	-	12.88
SUPER SELECTION	-	19.90
SURYA TRADING	-	186.18
SURI RAJENDRA AND COMPANY	7.90	-
THAKUR CLOTH STORES	75.48	-
THE AIG (CISF - KASBA - KOLKATA)	-	107.96
THE INSPECTOR GENERAL (SSB - GUWAHATI)	-	1,438.93
U. P. BAGS MANUFACTURER	-	5.02
UNIQUE TRADE SYNDICATE	179.34	332.96
USHA TRADELINKS PVT LTD	6.79	
UTSHAB BAG CENTRE	93.11	-
VAISHNAVI SURGICALS	-	28.02
VASU SURGICALS	157.01	-
VISWAS SCIENTIFIC CO.	-	50.78
TOTAL	38,822.85	51,801.23

10. SECURITY DEPOSIT

(Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2024	AS ON 31.03.2023
NSC-ST	47.53	47.53
TOTAL	47.53	47.53

11. FIXED DEPOSIT

(Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2024	AS ON 31.03.2023
EPCG CUSTOMS-FD	49.55	49.55
SECURITY DEPOSIT	-	65.00
SECURITY DEPOSIT (BSF-BANGALORE-BG FD)	11.05	10.39
SECURITY DEPOSIT (BSF-JAMMU-BG FD)	10.25	-
SECURITY DEPOSIT (BSF-SALBAGAN-BG FD)	10.43	-
SECURITY DEPOSIT (CISF-KASBA-BG FD)	21.71	20.39
SECURITY DEPOSIT (BSF-BANGALORE-BG FD)	27.10	25.28
WBSEB-UNIT 2-BG FD ICIC	263.00	245.37
WBSEB- UNIT 1-BG-FD- ICICI	228.62	220.98
SSB- RANIKET -BG FD	84.50	79.81
WBSEBCL-UNIT 3-BG FD ICIC	166.51	158.13

SHYAM WATERPROOF WORKS (P) LTD.
Director

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176, BIDHAN SARANI, KOLKATA-700006

DETAILS FORMING NOTES TO ACCOUNTS OF FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2024

TOTAL	872.72	874.90

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DETAILS FORMING NOTES TO ACCOUNTS OF FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2024

12. PREPAID INSURANCE

(Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2024	AS ON 31.03.2023
PREPAID INSURANCE	142.32	91.73
PREPAID INSURANCE ON CAR	163.59	170.12
PREPAID MOTOR VEHICLE TAX	537.30	482.58
TOTAL	843.21	744.43

13. OTHER NON OPERATING INCOME

(Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2024	AS ON 31.03.2023
DISCOUNT RECEIVED	1,320.33	423.80
DELIVERY CHARGES	122.44	103.10
MISCELLENOUS INCOME	1.04	27.79
INSPECTION/TESTING FEES	-	91.49
ROUND OFF	0.02	0.05
SUNDRY BALANCE W/OFF	-	245.34
TOTAL	1,443.83	891.57

14. SALARY AND WAGES

(Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2024	AS ON 31.03.2023
SALARIES	5,380.70	4,456.49
WAGES	1,631.28	1,575.24
DIRECTOR'S SALARY	5,070.00	1,980.00
BONUS	321.50	50.00
TOTAL	12,403.48	8,061.73

15. CONTRIBUITION TO PF, ESI AND OTHER FUNDS

(Amount in ₹ thousand)

PARTICULARS	AS ON 31.03.2024	AS ON 31.03.2023
CONTRIBUTION OF ESI	121.30	101.87
CONTRIBUTION OF EPF	1,461.33	608.70
TOTAL	1,582.63	710.57

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