

AJC JEWEL MANUFACTURERS PRIVATE LIMITED
4/481-A,PERINKADAKKAD HOUSE,PUTHANPPARAMBA IRINGALLOOR
P O,VENGARA MALAPPURAM KERALA 676304
CIN: U93090KL2018PTC052621

NOTICE

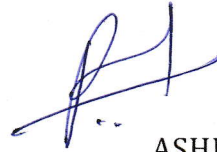
Notice is hereby given that the 5th Annual General Meeting of **AJC JEWEL MANUFACTURERS PRIVATE LIMITED** will be held on 30th day of September 2023, Saturday at 10.00 A.M, at the Registered Office of the Company, to transact the following business:

Ordinary Business:

- 1) To receive, consider and adopt the Audited Balance Sheet as at 31-03-2023 and the Profit and Loss Account for the year ended on that date together with the Reports of the Directors and Auditors thereon.

By Order of the Board of Directors
AJC JEWEL MANUFACTURERS PRIVATE LIMITED

Calicut
01/09/2023

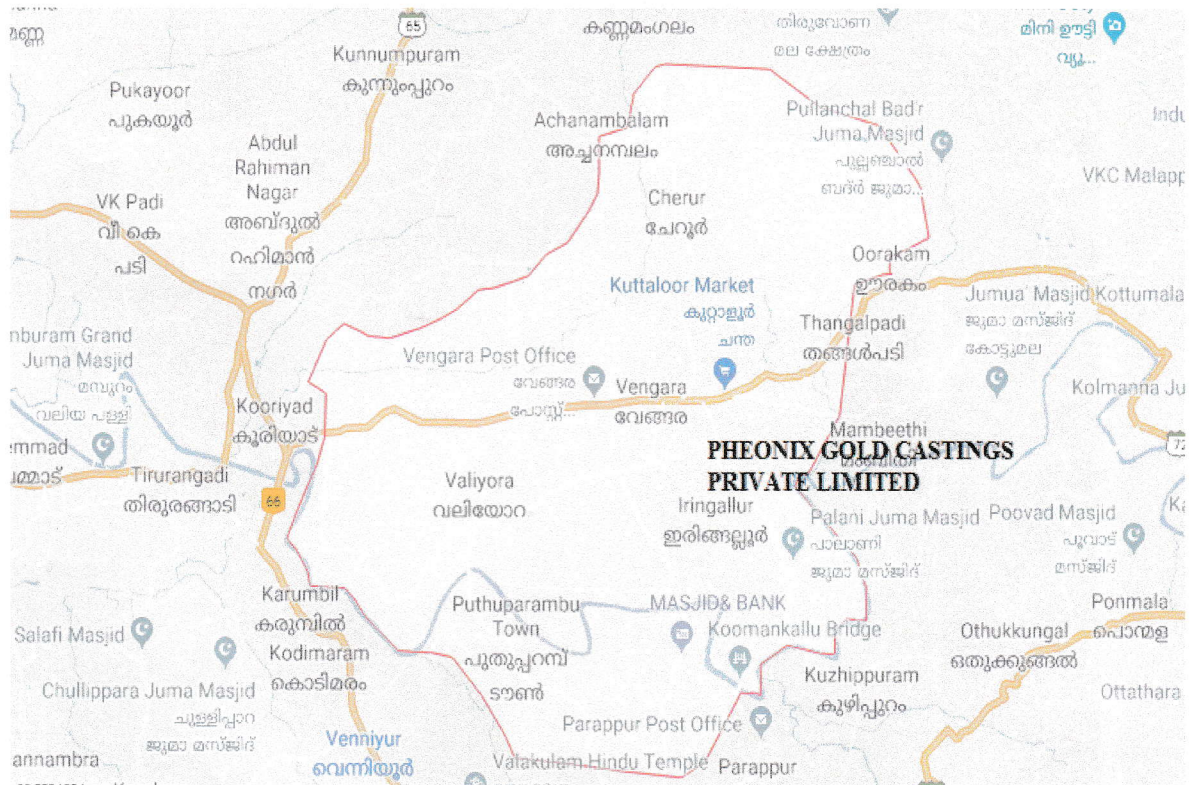


ASHRAF PERINKADAKKAD
MANAGING DIRECTOR
DIN: 08094239

Notes:

1. **A Member entitled to attend and vote at the Annual General Meeting (AGM) is entitled to appoint a proxy to attend and vote instead of himself and the proxy need not be a Member of the Company.**
2. The annual accounts are not ready and the same will have to be considered at an adjourned meeting to be convened after getting the audited accounts.
3. The instrument appointing the proxy, in order to be effective, must be deposited at the Company's Registered Office, duly completed and signed, not less than FORTY-EIGHT HOURS before the commencement of the AGM. Proxies submitted on behalf of limited companies, societies etc., must be supported by appropriate resolutions / authority, as applicable. A person can act as proxy on behalf of Members not exceeding fifty (50) and holding in the aggregate not more than 10% of the total share capital of the Company. In case a proxy is proposed to be appointed by a Member holding more than 10% of the total share capital of the Company carrying voting rights, then such proxy shall not act as a proxy for any other person or shareholder.
4. Members, Proxies and Authorized Representatives are requested to bring to the meeting, the Attendance Slip enclosed herewith, duly completed and signed, mentioning therein details of their Folio No.No duplicate will be issued at the venue of the Meeting.

5. Members intending to seek clarification at the Annual General Meeting concerning the accounts and any aspect of operations of Company are requested to send their questions in writing to the Director so as to reach the Company at least 7 days in advance before the date of the Annual General Meeting, specifying the points.
6. Members/Proxies are requested to bring the Attendance Slip duly filled in for attending the Meeting. No duplicate will be issued at the venue of the Meeting.
7. Members are requested to notify to the Company, immediately of any change in their address.
8. In case of joint holders attending the AGM, the Member whose name appears as the first holder in the order of names as per the Register of Members of the Company will be entitled to vote.
9. As per the provisions of Section 72 of the Act, the facility for making nomination is available for the Members in respect of the shares held by them. Members who have not yet registered their nomination are requested to register the same by submitting Form No. SH-13. The said form can be available at the registered office of the Company.
10. The route map showing directions to reach the venue of the 5th AGM is annexed.



AJC JEWEL MANUFACTURERS PRIVATE LIMITED
4/481-A, PERINKADAKKAD HOUSE, PUTHANPPARAMBA IRINGALLOOR
P O, VENGARA MALAPPURAM KERALA 676304
CIN: U93090KL2018PTC052621

NOTICE

Notice is hereby given that the Adjourned 5th Annual General Meeting of **AJC JEWEL MANUFACTURERS PRIVATE LIMITED** will be held on Saturday 25th day of November 2023, at 10.00 A.M, at the Registered Office of the Company, to transact the following business:

Ordinary Business:

- 1) To receive, consider and adopt the Audited Balance Sheet as at 31-03-2023 and the Profit and Loss Account for the year ended on that date together with the Reports of the Directors and Auditors thereon.

By Order of the Board of Directors
AJC JEWEL MANUFACTURERS PRIVATE LIMITED

Calicut
19/10/2023

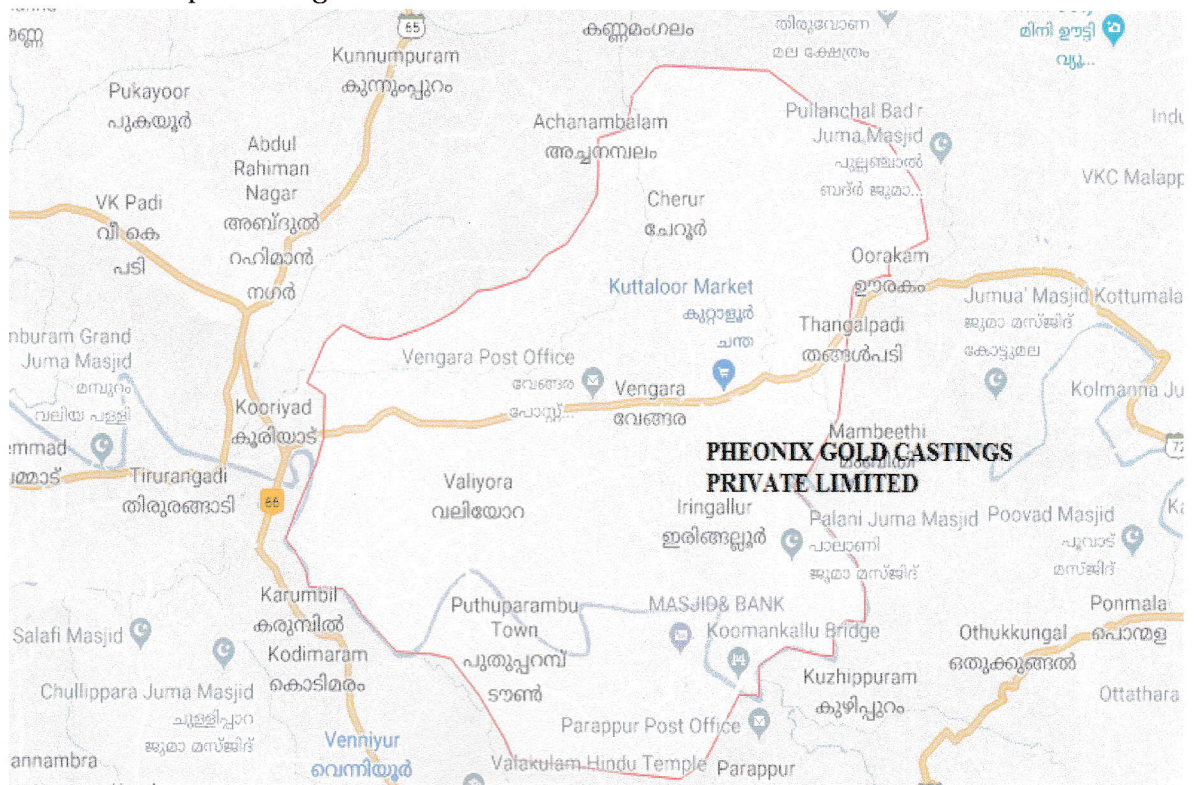


ASHRAF PERINKADAKKAD
MANAGING DIRECTOR
DIN: 08094239

Notes:

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2. The instrument appointing the proxy, in order to be effective, must be deposited at the Company's Registered Office, duly completed and signed, not less than FORTY-EIGHT HOURS before the commencement of the AGM. Proxies submitted on behalf of limited companies, societies etc., must be supported by appropriate resolutions / authority, as applicable. A person can act as proxy on behalf of Members not exceeding fifty (50) and holding in the aggregate not more than 10% of the total share capital of the Company. In case a proxy is proposed to be appointed by a Member holding more than 10% of the total share capital of the Company carrying voting rights, then such proxy shall not act as a proxy for any other person or shareholder.
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BOARDS' REPORT

To
The Members,
AJC JEWEL MANUFACTURERS PRIVATE LIMITED

Your Directors have pleasure in presenting the 5th Boards' Report of the Company together with audited Statement of Accounts and the Auditors' Report of your company for the financial year ended **31st March, 2023**.

1. FINANCIAL SUMMARY

(In Lakhs)

| Particulars | 31/03/2023 | 31/03/2022 |
|---|-----------------|-------------------|
| Sale | 19418.14 | 12,739.10 |
| Other Income | 6.64 | 0.57 |
| Total Income | 19424.78 | 12,739.67 |
| Cost of materials consumed | 18,494.45 | 12,257.06 |
| Employee benefit expenses | 378.08 | 175.71 |
| Financial Cost | 41.24 | 30.66 |
| Other expenses | 194.70 | 89.14 |
| Total Operating Expenses | 19108.47 | 1,2,552.57 |
| Cash profit | 316.31 | 187.10 |
| Depreciation and Amortization expense | 23.63 | 6.60 |
| Profit/ (loss) before tax | 292.68 | 180.50 |
| Tax for the period including deferred tax | 87.02 | 53.88 |
| Profit/ (loss) for the period | 205.66 | 126.62 |

2. REVIEW OF BUSINESS OPERATIONS AND FUTURE PROSPECTS:

There has been no change in the business of the Company during the financial year ended 31st March, 2023.

3. STATE OF AFFAIRS

- The turnover of the company for the current year is Rs. 19418.14 Lakhs as against the turnover of Rs. 12,739.10 of the previous year, thus registering an increase by 52.43%.
- The cash profit for the current year is Rs. **316.31** Lakhs as against the cash profit of Rs. **187.10** Lakhs, thus registering a growth of 69.06%.
- The net profit for the current year is Rs. **205.66** Lakhs as against the net profit of Rs. **126.62** Lakhs of the previous year, resulting in an increase by 62.43%.

4. DIVIDEND

No dividend is recommended for the current financial year as your directors propose to plough back the profit for continued investment in the business.



5. TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

There are no unclaimed dividend to be transferred to investor education and protection fund.

6. MATERIAL CHANGES & COMMITMENTS

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which this financial statements relate and the date of this report.

7. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

The particulars as required under the provisions of Section 134 (3) (m) of the Companies Act, 2013 in respect of conservation of energy and technology absorption have not been furnished considering the nature of activities undertaken by the company during the year under review.

8. DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY

The Company does not have any Risk Management Policy as the elements of risk threatening the Company's existence are very minimal.

9. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013

The Company has not made any investment, nor has given any guarantee or securities during the year under review. Therefore, it is not required to comply with provisions of Section 186 of Companies Act, 2013.

10. PARTICULARS OF RELATED PARTY TRANSACTIONS

The company has not entered into any transaction with related parties falling under the purview of Section 188 of the Companies Act. However it has paid managerial remuneration and also accepted unsecured loan from directors in accordance with the provisions of the Companies Act.

11. DETAILS OF COMPANY'S CORPORATE SOCIAL RESPONSIBILITY

The Company has not developed and implemented any Corporate Social Responsibility initiatives as the said provisions are not applicable.

12. EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS AND THE PRACTICING COMPANY SECRETARY IN THEIR REPORTS

There are no qualifications, reservations or adverse remarks made by the Auditors in their report. The provisions relating to submission of Secretarial Audit Report is not applicable to the Company. The provisions relating to submission of Secretarial Audit Report is not applicable to the Company.



13. STATUTORY AUDITORS

M/s Kumar & Biju Associates Chartered Accountants (FRN:006113S), CHARTERED ACCOUNTANTS, Calicut were appointed as the Statutory Auditors of the Company for five financial years ending on 31st March 2024, in the Annual General Meeting held in the year 2019.

14. DETAILS OF FRAUD REPORT BY AUDITOR

No fraud u/s 143 (12) is reported by the auditors.

15. BOARD'S COMMENT ON THE AUDITORS' REPORT

The observations of the Statutory Auditors, when read together with the relevant notes to the accounts and accounting policies are self-explanatory and do not require any further comment.

16. COMPANY'S POLICY RELATING TO DIRECTORS APPOINTMENT, PAYMENT OF REMUNERATION AND DISCHARGE OF THEIR DUTIES

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company

17. EXTRACT OF ANNUAL RETURN

The extracts of Annual Return pursuant to the provisions of Section 92 read with Rule 12 of the Companies (Management and Administration) Rules, 2014 is attached to this Report.

18. MEETINGS DURING THE FINANCIAL YEAR

BOARD MEETINGS

During the financial year 2022-2023, the Board of Directors of the Company duly meet - **06 (Six)** times i.e. on 15/05/2022, 31/08/2022, 15/10/2022, 22/12/2022, 23/12/2022 and 28/03/2023. The intervening gap between the two meetings was within the period as prescribed under the Companies Act, 2013.

Further, the status of attendance of Board Meeting by each of Director is as follow:

| Date of Board Meetings | Mr.ASHRAF PERINKADAKKAD | Mr. KUNHIMOHAMED PERINKADAKKAT | Mr.KUNHIMOIDU ANNENKOTTIL |
|------------------------|-------------------------|--------------------------------|---------------------------|
| 15/05/2022 | Attended | Attended | Attended |
| 31/08/2022 | Attended | Attended | Attended |
| 15/10/2022 | Attended | Attended | Attended |
| 22/12/2022 | Attended | Attended | Attended |
| 23/12/2022 | Attended | Attended | Attended |
| 28/03/2023 | Attended | Attended | Attended |



19. DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to Section 134 (5) of the Companies Act, 2013, the Directors, to the best of their knowledge and belief, confirm that:

- (a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- (b) The Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit of the company for that period;
- (c) The Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- (d) The Directors had prepared the annual accounts on a going concern basis; and
- (e) Clause (e) of section 134(5) is not applicable as the Company is not a listed Company
- (f) The Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

20. DETAILS OF SUBSIDIARIES, JOINT VENTURES OR ASSOCIATE COMPANIES

The Company does not have any Subsidiary, Joint Venture or Associate Company.

21. DEPOSITS

The Board states that no disclosure or reporting was required in respect of the details relating to deposits covered under Chapter V of the Act as there were no deposits during the financial year. The Company has not accepted any deposits during the year under review.

22. DIRECTORS AND KEY MANAGERIAL PERSONNEL

There is no change in the Board of Directors of the Company during the Financial Year 2022-2023. Further, the provisions related to KMP were not applicable for the Financial Year 2022-2023.

In terms of Section 203 of the Companies Act, 2013, the Company is not mandatorily required to appoint any whole time KMPs.

23. DISCLOSURE UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

As per the requirement of The Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013 ('Act') and rules made there under, your Company has adopted a Sexual Harassment Policy for women to ensure healthy working environment without fear of prejudice, gender bias and sexual harassment.

The company has also formed a under The Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013 ('Act') and rules made there under and the committee met during the year under report.



The Board states that there were no cases or complaints filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

24. AMOUNT WHICH IT PROPOSES TO CARRY TO RESERVES

The after tax profit earned by the Company for the financial year was Rs. 205,65,000/- and the same was transferred to surplus account under reserves and surplus account.

25. COST RECORD

The provision of Cost audit as per section 148 is not applicable for the Company.

26. DECLARATION OF INDEPENDENT DIRECTORS

The provisions of Section 149 for appointment of Independent Directors do not apply to the company.

27. ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO FINANCIAL STATEMENTS

The Company has in place adequate internal financial controls with reference to financial statements. During the year under review, such controls were tested and no reportable material weakness in the design or operation were observed.

28. DISCLOSURE OF COMPOSITION OF AUDIT COMMITTEE

The provisions of Section 177 of the Companies Act, 2013 read with Rule 6 of the Companies (Meetings of the Board and its Powers) Rules, 2013 are not applicable to the Company.

29. VIGIL MECHANISM

Your Directors would like to inform that till now provisions of establishment of Vigil Mechanism do not apply to the Company.

30. SHARES

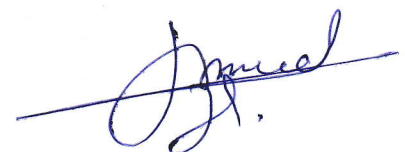
There has been no change in the share capital of the company during the year under review.

31. SIGNIFICANT AND MATERIAL ORDERS PASSED BY REGULATORS, COURTS AND TRIBUNALS

No significant and material order has been passed by the Regulators, Courts, Tribunals impacting the going concern status and Company's operations in future.

32. THE DETAILS OF DEPOSITS WHICH ARE NOT IN COMPLIANCE WITH THE REQUIREMENTS OF CHAPTER V OF THE COMPANIES ACT 2013;

The Company has neither accepted nor renewed any deposits which are not in compliance with the requirements of Chapter V of the Companies Act 2013 during the year under review.



33. COMPLIANCE WITH SECRETARIAL STANDARDS

The Directors have devised proper system to ensure compliance with the provisions of all applicable Secretarial Standards and that systems are adequate and operating effectively.

34. PARTICULARS OF EMPLOYEES

None of the employees who have worked throughout the year or a part of the financial year was getting remuneration in excess of the threshold mentioned under Section 197(12) of the Act read with rule 5(2) of Companies (Appointment and Remuneration) Rules, 2014.

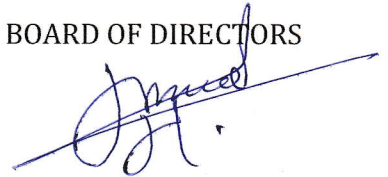
ACKNOWLEDGEMENT

Your Directors place on record their sincere thanks to banks, employees, business associates, consultants, and various Government Authorities for their continued support extended to your Companies activities during the year under review. Your Directors also acknowledge gratefully the shareholders for their support and confidence reposed on their Company.

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS



ASHRAF PERINKADAKKAD
DIN: 08094239
Managing Director



KUNHIMOHAMED PERINKADAKKAT
DIN: 08094240
Director

Date: 19/10/2023

Place: Calicut





KUMAR & BIJU ASSOCIATES LLP

CHARTERED ACCOUNTANTS

CALICUT

e-mail : kbcalicut@gmail.com

INDEPENDENT AUDITOR'S REPORT

To the Members of
AJC JEWEL MANUFACTURERS PRIVATE LIMITED

Report on the Audit of Financial Statements

Opinion

We have audited the accompanying financial statements of **AJC JEWEL MANUFACTURERS PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2023, and the Statement of Profit and Loss for the year then ended; and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act 2013 ("the act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.

- in the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2023,
- in the case of the Statement of Profit and Loss, of the Profit for the year ended on that date;

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the 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 (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the act and rules made there under and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Nestle, 1/3596-A, West Nadakkavu, Calicut - 673 011. Tel: 0495 - 2369872

Head Office :

TRIVANDRUM

F-1, Chorus, Kochar Road
Sasthamangalam
Trivandrum - 695 010
Tel : 0471 2725830

COCHIN

Door No. 34/401C
SONG OF SONGS
Ground Floor, Padivattom, Cochin
Tel : 0484 - 6455646, 2809992
Email : kbcalicut@gmail.com

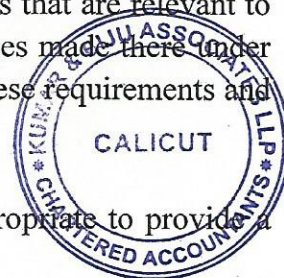
Branches :

VARKALA

Sreevilasam Building
Opp. Canara Bank
Temple Road
Varkala - 695 141
Tel : 0496155140

THRISSUR

27/355/1, Near Karthiyani
Temple, Chembukavu,
Thrissur - 680020
Tel : 8281509204
Email : ter@kbassociates.in



Responsibilities of the Management for the Financial Statements.

The Company's Board of Directors are responsible for the matters in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and Presentation of these financial statements that give a true and fair view of the financial position and financial performance 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 the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the 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 financial statements 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. The management is also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to audit in order to design audit



procedures that are appropriate in the circumstances.

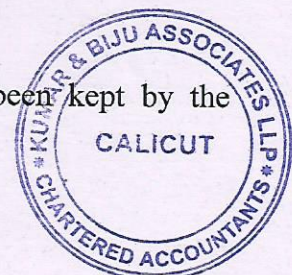
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern
- Evaluate the overall presentation structure and content of the financial statements including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

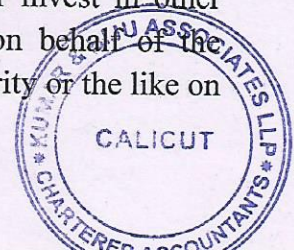
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report),2020('the Order') issued by the Government of India in terms of sub-section(11) of section 143 of the Act, we give in the Annexure 'A' a statement on matters specified in the paragraph 3 and 4 of the Order , to the extent applicable
2. 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 appears from our examination of those books.

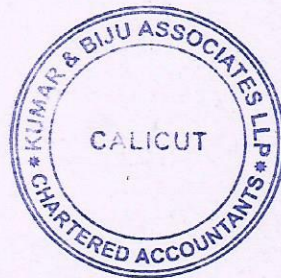


- c) The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e) On the basis of written representations received from the directors as on 31 March, 2023, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2023, from being appointed as a director in terms of Section 164(2) of the Companies Act 2013.
- f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.
- g) With respect to the matter to be included in the Auditor's Report under section 197(16) of the act, in our opinion and according to the information and explanation given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company.
- h) 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 explanation given to us:
- i) The company has no Pending Litigation on its financial position.
- ii) The Company has no material foreseeable losses on long term contracts including derivative contracts, hence not required to make provision under the applicable law or Accounting Standards.
- iii) No amount is required to be transferred to the Investor Education and Protection Fund by the Company.
- iv) (I) The Management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds (which are material either individually or in the aggregate) 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 entity(ies) ("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;



- (II) The Management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds (which are material either individually or in the aggregate) have been received by the Company from any person(s) or entity(ies), including foreign entity(ies) (“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
- (III) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to notice that has caused to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (I) and (II) above, contain any material misstatement.
- v) The Company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of Companies Act, 2013.

For **KUMAR & BIJU ASSOCIATES LLP**
Chartered Accountants
Firm Reg. No.006113S



Calicut
19-10-2023

A handwritten signature in black ink, appearing to read "Megha N Kumar", written over a horizontal line.

Megha N Kumar FCA DISA(ICAI)
Designated Partner
Membership No. 241404

UDIN : 23241404BGZWPO6376

| | | | ₹ | ₹ |
|-----------|--|----------|---|--|
| | Particulars | Note No. | Figures as at the End of Current Reporting Period | Figures as at the End of Previous Reporting Period |
| | 1 | 2 | 3 | 4 |
| I | EQUITY AND LIABILITIES | | | |
| (1) | Share Holders' Funds | | | |
| | a. Share Capital | 2 | 284.32 | 284.32 |
| | b. Reserves and Surplus | 3 | 430.92 | 225.27 |
| | c. Money received against share warrants | | Nil | Nil |
| (2) | Share application money pending allotment | | Nil | Nil |
| (3) | Non-Current Liabilities | | | |
| | a. Long-term Borrowings | 4 | 164.96 | Nil |
| | b. Deferred Tax Liabilities (Net) | 5 | 6.63 | 2.63 |
| | c. Other Long term liabilities | | Nil | Nil |
| | d. Long term provisions | | Nil | Nil |
| (4) | Current Liabilities | | | |
| | a. Short Term Borrowings | 6 | 1,061.97 | 660.61 |
| | b. Trade Payables | 7 | | |
| | (A) total outstanding dues of micro enterprises and small enterprises | | 0.13 | 287.34 |
| | (B) total outstanding dues of creditors other than micro enterprises and small enterprises | | 1,535.42 | Nil |
| | c. Other Current Liabilities | 8 | 78.29 | 141.54 |
| | d. Short-term Provisions | 9 | 83.03 | 52.44 |
| | TOTAL | | 3,645.67 | 1,654.15 |
| II | ASSETS | | | |
| (1) | Non-Current Assets | | | |
| | a. Property, Plant and Equipment and Intangible assets | 10 | | |
| | (i) Property, Plant and Equipment | | 242.52 | 82.17 |
| | (ii) Intangible Assets | | 11.54 | 2.66 |
| | (iii) Capital work-in-progress | | 59.66 | Nil |
| | (iv) Intangible assets under development | | Nil | Nil |
| | b. Non Current Investment | | Nil | Nil |
| | c. Deferred Tax Assets (Net) | | Nil | Nil |
| | d. Long-term loans and advances | | Nil | Nil |
| | e. Other Non-current Assets | 11 | 40.10 | 39.58 |
| (2) | Current Assets | | | |
| | a. Current Investment | | Nil | Nil |
| | b. Inventories | 12 | 1,652.79 | 17.50 |
| | c. Trade Receivables | 13 | 1,458.39 | 1,447.50 |
| | d. Cash and Cash Equivalents | 14 | 17.30 | 10.86 |
| | e. Short-term Loans and Advances | 15 | 6.86 | 9.29 |
| | f. Other Current Assets | 16 | 156.51 | 44.60 |
| | TOTAL | | 3,645.67 | 1,654.15 |

The accompanying notes are an integral part of the financial statements
Vide our report of even date attached

For KUMAR & BIJU ASSOCIATES LLP

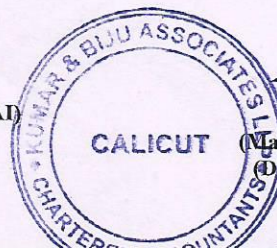
Chartered Accountants
Firm Reg. No.006113S

Megha N Kumar FCA DISA(ICAI)
Designated Partner
Membership No. 241404
UDIN: 23241404BGZWPO6376

For and on behalf of the Board of Directors

Ashraf P
(Managing Director)
(DIN : 08094239)

Kunhimohamed P
(Director)
(DIN : 08094240)



AJC JEWEL MANUFACTURERS PRIVATE LIMITED

4/481-A, PERINKADAKKAD HOUSE, PUTHANPPARAMBA IRINGALLOOR PO, VENGARA MALAPPURAM 676304
CIN No : U93090KL2018PTC052621

Statement of Profit and Loss for the Year Ended 31st March, 2023

(In Lakhs)

| | | | ₹ | ₹ |
|------|---|----------|--|---|
| | Particulars | Note No. | Figures for the Current Reporting Period | Figures for the Previous Reporting Period |
| I | Revenue from Operations | 17 | 19,418.14 | 12,739.10 |
| II | Other Income | 18 | 6.64 | 0.58 |
| III | Total Income (I+II) | | 19,424.78 | 12,739.67 |
| IV | Expenses: | | | |
| | Cost of Materials Consumed | 19 | 18,494.45 | 12,257.06 |
| | Purchase of Stock in Trade | | Nil | Nil |
| | Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade | | Nil | Nil |
| | Employee Benefits Expense | 20 | 378.08 | 175.71 |
| | Finance Costs | 21 | 41.24 | 30.66 |
| | Depreciation and Amortization Expense | 10 | 23.63 | 6.60 |
| | Other Expenses | 22 | 194.70 | 89.14 |
| | Total Expenses | | 19,132.10 | 12,559.17 |
| V | Profit Before Exceptional and Extraordinary Items and Tax (III-IV) | | 292.68 | 180.50 |
| VI | Exceptional Items | | Nil | Nil |
| VII | Profit Before Extraordinary Items and Tax (V-VI) | | 292.68 | 180.50 |
| VIII | Extraordinary Items | | Nil | Nil |
| IX | Profit Before Tax (VII-VIII) | | 292.68 | 180.50 |
| X | Tax Expense | 23 | | |
| | (1) Current Tax | | 83.03 | 52.44 |
| | (2) Deferred Tax | | 3.99 | 1.45 |
| XI | Profit/(Loss) for the Period from continuing operations (IX-X) | | 205.65 | 126.61 |
| XII | Profit/(Loss) from discontinuing operations | | Nil | Nil |
| XIII | Tax Expense of discontinuing operations | | Nil | Nil |
| XIV | Profit/(Loss) from discontinuing operations after tax (XII-XIII) | | Nil | Nil |
| XV | Profit/Loss for the period (XI+XIV) | | 205.65 | 126.61 |
| XVI | Earnings per equity share | | | |
| | (1) Basic | | 0.00072 | 0.00045 |
| | (2) Diluted | | NIL | NIL |

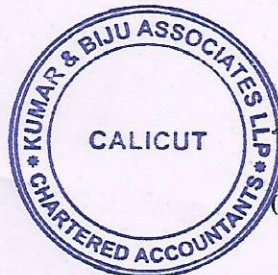
*The accompanying notes are an integral part of the financial statements
Vide our report of even date attached*

For KUMAR & BIJU ASSOCIATES LLP

Chartered Accountants
Firm Reg. No.006113S


Megha N Kumar FCA DISA (ICAI)
Designated Partner
Membership No. 241404
UDIN: 23241404BGZWPO6376

Calicut
19-10-2023



For and on behalf of the Board of Directors


Ashraf P
(Managing Director)
(DIN : 08094239)

Kunhimohamed P
(Director)
(DIN : 08094240)

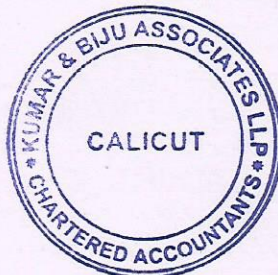
Malappuram
19-10-2023

AJC JEWEL MANUFACTURERS PRIVATE LIMITED
4/481-A, PERINKADAKKADHOUSE, PUTHANPPARAMBA IRINGALLOOR PO,
VENGARA MALAPPURAM 676304

CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2023

(In Lakhs)
(Amount in ₹)

| Particulars | YEAR ENDED 31ST MARCH | |
|---|-----------------------|----------------|
| | 2023 | 2022 |
| Cash flow from Operating Activities | | |
| Net Profit/ (Loss) Before Taxation and Extra Ordinary Items | 292.68 | 180.50 |
| Adjustments For : | | |
| Add: | | |
| Depreciation | 23.63 | 6.60 |
| Interest Paid | 41.24 | 30.66 |
| Less: | | |
| Interest Received from Fixed Deposit | 0.44 | NIL |
| Operating Profit before Working Capital Changes | 357.11 | 217.76 |
| (Increase) / Decrease in Sundry Debtors | (10.89) | (1,395.67) |
| Increase / (Decrease) in Sundry Creditors | 1,248.22 | 47.01 |
| (Increase) / Decrease in Inventories | (1,635.29) | 670.72 |
| (Increase) / Decrease in Current Assets | (109.48) | 65.62 |
| Increase / (Decrease) in Current liabilities | 368.70 | 468.62 |
| Cash Generated from operations | 218.38 | 74.07 |
| Income Tax | (83.03) | (52.44) |
| Net Cash From Operating Activities | 135.35 | 21.63 |
| Cash flows from Investing Activities | | |
| Additions to Property, Plant and equipment | (252.54) | (12.28) |
| Deletion of Property, Plant and equipment | NIL | (0.01) |
| Addition to Deposits | (0.53) | (2.54) |
| Interest from Fixed Deposit | 0.44 | NIL |
| Net Cash From Investing Activities | (252.62) | (14.83) |
| Cash Flow From Financing Activities | | |
| Proceeds from long term borrowings | 164.96 | NIL |
| Interest paid | (41.24) | (30.66) |
| Net Cash From Investing Activities | 123.71 | (30.66) |
| Net Increase in Cash & Cash Equivalents | 6.44 | (23.86) |
| Cash & Cash Equivalents in the beginning of the year | 10.86 | 34.72 |
| Cash & Cash Equivalents at the end of the year | 17.30 | 10.86 |



For **KUMAR & BIJU ASSOCIATES LLP**
Chartered Accountants
Firm reg No: 006113S
Megha N Kumar FCA DISA(ICAI)
Designated Partner
Membership No. 241404

**NOTES TO ACCOUNTS FORMING PART OF FINANCIAL STATEMENTS
AS AT 31ST MARCH, 2023**

NOTE NO:1

CORPORATE INFORMATION AND SIGNIFICANT ACCOUNTING POLICIES

A CORPORATE INFORMATION

AJC Jewel Manufacturers Private Limited is a private limited company incorporated on the 23rd of March, 2018. The company is domiciled in India and has its registered office at Malappuram-676304-. The company is engaged in the business of Manufacturing of Jewellery Articles

B SIGNIFICANT ACCOUNTING POLICIES

i Basis Of Preparation Of Financial Statements

The financial statements have been prepared in accordance with Generally Accepted Accounting Principles (GAAP) in India under the historical cost convention on the accrual basis of accounting. The financial statements comply with the Accounting Standards (AS), other pronouncements of the Institute of Chartered Accountants of India (ICAI) and the relevant provisions of the Companies Act, 2013, to the extent applicable.

ii Functional And Presentation Currency

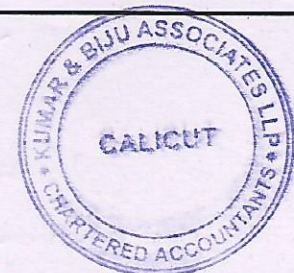
These financial statements are presented in Indian Rupees (₹) which is the functional currency of the Company and the currency of the primary economic environment in which the Company operates.

Rounding of amounts

All amounts disclosed in the financial statements which also include the accompanying notes have been rounded off to the nearest lakhs as per the requirement of Schedule III to the Companies Act 2013, unless otherwise stated.

iii Use Of Estimates And Judgments

The preparation of the company's financial statements requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods. Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future period, if the revision affects current and future period. Revisions in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements.



iv Property, Plant And Equipment And Intangible Assets

Property, plant and equipment are stated at cost net of recoverable taxes and include amounts added on revaluation, less accumulated depreciation and impairment losses, if any. All costs, including financing cost upto the date of commissioning and attributable to the property, plant and equipment are capitalized. The useful lives and residual values of property, plant and equipment are determined by the management at the time the same is acquired and reviewed periodically, including at each financial year end.

Intangible Assets are stated at cost of acquisition less accumulated amortization.

v Method Of Depreciation

Depreciation on Property , Plant and Equipment is provided in the manner prescribed in Schedule II to the Companies Act 2013 using Straight Line Method (SLM) .

vi Valuation Of Inventory

Raw materials are valued at lower of Cost or Net Realisable Value. Cost includes purchase price, other costs incurred in bringing the inventories to their present location and condition, and taxes for which credit is not available.

vii Revenue Recognition

Revenue from sale of goods is recognized when the seller has transferred the ownership of goods or all significant risks and rewards of ownership to the buyer, seller does not retain any significant control of ownership of the goods transferred and there is no significant uncertainty regarding collection of the consideration.

Revenue from services is generally recognized as the service is performed and there is no significant uncertainty regarding collection of the income. The performance of service is measure using either completed service contract method or proportionate completion method, which ever relate to the work accomplished.

viii Taxes On Income

Tax expense comprises of current tax and deferred tax. Current tax is measured at the amount expected to be paid to the tax authorities, using the applicable tax rates. Deferred income tax reflect the current period timing differences between taxable income and accounting income for the period and reversal of timing differences of earlier years/period. Deferred tax liabilities are measured using the tax rates and tax law that have been enacted or substantively enacted by the Balance Sheet date.

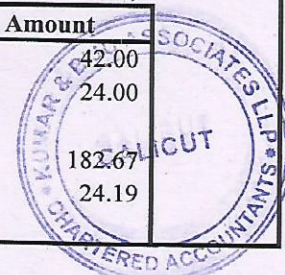
ix Lease Rent premium

Lease rent advance to Infrastructure Kerala Limited shown in Other Non Current Assets is being amortised over the lease period

x Related Party Transactions

(In Lakhs)

| Name | Relation | Nature of Transaction | Amount |
|----------------|-------------------|-----------------------|--------|
| Ashraf P | Managing Director | Salary | 42.00 |
| Kunhimohamed P | Director | Salary | 24.00 |
| Ashraf P | Managing Director | Loan from Director | 182.67 |
| Kunhimohamed P | Director | Loan from Director | 24.19 |



NOTES TO ACCOUNTS FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2023

(In Lakhs)

| Particulars | ₹ | | ₹ | |
|--|---|---------------|--|---------------|
| | Figures as at the end of current reporting period | | Figures as at the end of previous reporting period | |
| NOTE NO 2 | | | | |
| SHARE CAPITAL | | | | |
| Authorized Share capital:- (4,50,000 equity shares of ₹100/- each) | | 450.00 | | 450.00 |
| | | 450.00 | | 450.00 |
| Issued, subscribed and fully paid up share capital:- (284322 equity shares of ₹ 100/- each) | | 284.32 | | 284.32 |
| Total Issued, Subscribed and Fully paid up share capital | | 284.32 | | 284.32 |

Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting period

| Particulars | As at 31.03.2023 | | As at 31.03.2022 | |
|---|--------------------|---------------|--------------------|---------------|
| | Number of shares | ₹ | Number of shares | ₹ |
| Shares at the beginning of the period | 2,84,322.00 | 284.32 | 2,84,322.00 | 284.32 |
| Add: Shares issued during the year | Nil | Nil | Nil | Nil |
| Shares outstanding at the end of the year | 2,84,322.00 | 284.32 | 2,84,322.00 | 284.32 |

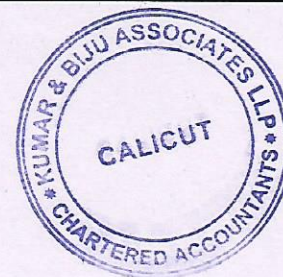
The Company has only one class of shares referred to as equity shares having a par value of ₹ 100/-.

Each holder of equity shares is entitled to one vote per share

The company has not issued any shares for consideration other than cash.

Details of shareholders holding more than 5% shares in the company

| Name of the shareholder | As at 31.03.2023 | | As at 31.03.2022 | |
|-------------------------|------------------|--------|------------------|--------|
| | Number of shares | % held | Number of shares | % held |
| Kunhimohamed | 50,500.00 | 17.76 | 50,500.00 | 17.76 |



NOTES TO ACCOUNTS FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2023

(In Lakhs)

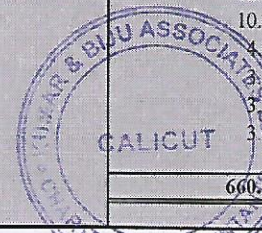
₹

₹

| Particulars | Figures as at the end of current reporting period | | Figures as at the end of previous reporting period |
|---|---|-------------------|--|
| | | | |
| Details of shareholding of promoters | | | |
| Shares held by promoters at the end of the year | | | % of change during the year |
| Promoter's Name | No. of shares | % of total shares | |
| Ashraf P | 500.00 | 0.18 | Nil |
| Kunhimohamed Perinkadakkat | 50,500.00 | 17.76 | Nil |
| Kader Kutty | 3,518.00 | 1.24 | Nil |
| Jaseela Thasneem | 5,750.00 | 2.02 | Nil |
| Saifunneesa | 8,690.00 | 3.06 | Nil |
| Abdu Samad | 2,950.00 | 1.04 | Nil |
| Najiya Thoiba | 8,805.00 | 3.10 | Nil |
| Asya | 7,445.00 | 2.62 | Nil |
| Haseena | 7,628.00 | 2.68 | Nil |
| Fathima Jasna K.K | 7,540.00 | 2.65 | Nil |
| Sameema | 7,347.00 | 2.58 | Nil |
| Moossakutty | 4,735.00 | 1.67 | Nil |
| Sharaf Ali | 3,107.00 | 1.09 | Nil |
| Sakeena | 5,572.00 | 1.96 | Nil |
| Mohammed | 2,953.00 | 1.04 | Nil |
| Ruseena | 8,060.00 | 2.83 | Nil |
| Sahida | 7,068.00 | 2.49 | Nil |
| Muhammed Safwan K. T | 2,996.00 | 1.05 | Nil |
| Aboobacker | 3,000.00 | 1.06 | Nil |
| Muhammad Ali | 2,708.00 | 0.95 | Nil |
| Arafath | 8,295.00 | 2.92 | Nil |
| Abdul Basith Pari | 2,441.00 | 0.86 | Nil |
| Mohammed Ellias | 8,395.00 | 2.95 | Nil |
| Jamsheer | 6,773.00 | 2.38 | Nil |
| Abdul Rasik | 8,002.00 | 2.81 | Nil |
| Sabiya | 10,713.00 | 3.77 | Nil |
| Safa Beevi Kadalayi | 9,436.00 | 3.32 | Nil |
| Sainaba | 6,485.00 | 2.28 | Nil |
| Mohamed Shafi P.K | 6,021.00 | 2.12 | Nil |
| Shajahan | 2,862.00 | 1.01 | Nil |
| Soumya | 7,659.00 | 2.69 | Nil |
| Thaha | 6,346.00 | 2.23 | Nil |
| Thulasi Gopal | 7,137.00 | 2.51 | Nil |
| Nihala Puthukudi | 7,885.00 | 2.77 | Nil |
| Abdul Gafoor Puthumanni | 10,000.00 | 3.52 | Nil |
| Abdul Nazer Nambidi Parambath | 5,000.00 | 1.76 | Nil |
| Abdul Basheer | 5,000.00 | 1.76 | Nil |
| Abdul Muneer Thacharakkal | 5,000.00 | 1.76 | Nil |
| Sainul Abideen | 5,000.00 | 1.76 | Nil |
| Sulaiman Tilayil | 5,000.00 | 1.76 | Nil |
| Total | 2,84,322.00 | 100.00 | |



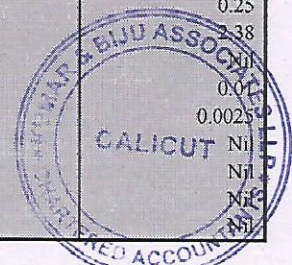
| Particulars | ₹ | | ₹ | |
|--|---|--|--|--|
| | Figures as at the end of current reporting period | | Figures as at the end of previous reporting period | |
| NOTE NO 3 | | | | |
| <u>RESERVES & SURPLUS</u> | | | | |
| Surplus Upto Previous Reporting period | 225.27 | | 98.66 | |
| Add: Current Year's Profit/(Loss) | 205.65 | | 126.61 | |
| | 430.92 | | 225.27 | |
| NOTE NO 4 | | | | |
| <u>LONG TERM BORROWINGS</u> | | | | |
| Secured Loans | | | | |
| Bank of India 0167 | 3.42 | | Nil | |
| Bank of India Loan Account 0165 | 62.73 | | Nil | |
| ICICI Term Loan | 98.81 | | Nil | |
| | 164.96 | | NIL | |
| NOTE NO 5 | | | | |
| <u>DEFERRED TAX LIABILITY (NET)</u> | | | | |
| Deferred tax liabilities on : | | | | |
| Depreciation | 6.63 | | 2.63 | |
| | 6.63 | | 2.63 | |
| NOTE NO 6 | | | | |
| <u>SHORT TERM BORROWINGS</u> | | | | |
| Secured | | | | |
| Overdraft | | | | |
| ICICI Bank 0003 | 716.73 | | Nil | |
| ICICI Bank 0374 | Nil | | 332.59 | |
| Secured Loan | | | | |
| Kotak Mahindra Loan | 0.09 | | Nil | |
| Unsecured | | | | |
| Loans and advances from related parties | | | | |
| From directors | | | | |
| Ashraf | 182.67 | | 162.49 | |
| Kunhimohamed | 24.19 | | 15.80 | |
| From Others | | | | |
| Poonawalla Fincorp Limited-018 | 1.97 | | 3.15 | |
| Abdul Haseeb PK | 11.07 | | 11.07 | |
| Abida C | 7.05 | | 7.05 | |
| Alfiya K | 8.32 | | 8.32 | |
| Fassela C | 7.05 | | 7.05 | |
| Fathwimuthal Husna | 6.19 | | 6.19 | |
| Kunheddu | 8.00 | | 8.00 | |
| Mashura Sherin Elambulasserri | 10.43 | | 10.43 | |
| Mohamed Naseer | 8.00 | | 8.00 | |
| Muhammad Areekkadan | 10.00 | | 10.00 | |
| Muhammed P | 7.83 | | 7.83 | |
| Rizwana Parveen Kp | 6.91 | | 6.91 | |
| Sabira | 7.05 | | 7.05 | |
| Saidalavi Pulakadavath | 8.00 | | 8.00 | |
| Sulaikha | 16.44 | | 16.44 | |
| Sumayya Beegum | 10.00 | | 10.00 | |
| Thasleena | 4.00 | | 4.00 | |
| Poonawalla Fincorp Limited-0211 | Nil | | 10.00 | |
| Shaharbanu Melayil | Nil | | 3.52 | |
| Kotak Mahindra Loan | Nil | | 3.64 | |
| | 1,061.97 | | 600.61 | |



| Particulars | ₹ | | ₹ | |
|--|---|--|--|--|
| | Figures as at the end of current reporting period | | Figures as at the end of previous reporting period | |
| NOTE NO 7 | | | | |
| TRADE PAYABLES | | | | |
| (A) Total outstanding dues of micro enterprises and small enterprises | | | | |
| Weenus Enterprices | 0.13 | | Nil | |
| Darshan Jewel Tools Private Limited | Nil | | 1.53 | |
| GEM Pluss | Nil | | 2.63 | |
| Navbharat Carbon Company | Nil | | 5.13 | |
| Sadguru Gold | Nil | | 0.16 | |
| Abdul Gafoor | Nil | | 10.00 | |
| Abdul Kareem Vga | Nil | | 2.00 | |
| Abdul Rasik | Nil | | 31.91 | |
| Afsal P | Nil | | 1.00 | |
| Aslam Vp Cherur | Nil | | 6.00 | |
| Avarankutty | Nil | | 0.45 | |
| Fazil Razak Unniyalukkal | Nil | | 2.25 | |
| Ilyas Kuzhipuram | Nil | | 5.65 | |
| Jasmin | Nil | | 12.21 | |
| Kv Gopalakrishnan | Nil | | 4.00 | |
| Mahesh Karat Vellat | Nil | | 2.02 | |
| Mammu Kozhichena | Nil | | 5.00 | |
| Mk Abdulla | Nil | | 0.50 | |
| Mk Ali | Nil | | 0.45 | |
| Moideen Tp | Nil | | 1.00 | |
| Muhamed Ilyas | Nil | | 23.00 | |
| Muhammed Ali Cp Iringallur | Nil | | 1.78 | |
| Muhammed Komban | Nil | | 1.25 | |
| Nisar Kt Anchuparamb | Nil | | 2.23 | |
| Rasheed Ali Pk Thonikadav | Nil | | 2.44 | |
| Ruseena Karumannil | Nil | | 2.39 | |
| Sabith Othukkungal | Nil | | 1.90 | |
| Sainaba Pk | Nil | | 2.37 | |
| Sameer Chalikunnan | Nil | | 0.99 | |
| Shafi P | Nil | | 1.25 | |
| Shamsu Kalakkadan | Nil | | 0.88 | |
| Sharafali Paramban | Nil | | 2.16 | |
| Shareef Perinkadakkad | Nil | | 0.63 | |
| Shareef Haji | Nil | | 0.52 | |
| Subash | Nil | | 2.08 | |
| Subash Ks (Vismaya) | Nil | | 1.00 | |
| Vismaya Emi | Nil | | 2.40 | |
| Vismaya Gold | Nil | | 103.11 | |
| Vismaya Jewellery Vengara | Nil | | 41.09 | |
| | 0.13 | | 287.34 | |
| (B) Total outstanding dues other than micro enterprises and small enterprises | | | | |
| Bestgems | 0.43 | | Nil | |
| Darshan Jewel Tools Private Limited | 1.04 | | Nil | |
| Eranad Gold Collections Llp | 0.01 | | Nil | |
| Eranad Hallmarking Centre Kondotty | 0.14 | | Nil | |
| Fine Gold Refinery Llp | 0.84 | | Nil | |
| Gem Pluss | 0.93 | | Nil | |
| Gold & Silver Manufacturing Jewels | 5.70 | | Nil | |
| Kohinoor Assaying & Hallmarking Centre Vengara | 0.18 | | Nil | |
| Navbharat Carbon Company Coimbatore | 3.14 | | Nil | |
| Quality Assay And Hallmarking Centre Pvt Ltd Clt | 0.37 | | Nil | |
| Sadguru Gold | 0.18 | | Nil | |
| Abdul Gafoor | 10.00 | | Nil | |
| Abdul Kareem Vga | 2.00 | | Nil | |
| Abdul Rasik | 29.91 | | Nil | |
| Afsal P | 1.00 | | Nil | |
| Aslam Vp Cherur | 6.00 | | Nil | |
| Avarankutty | 0.45 | | Nil | |



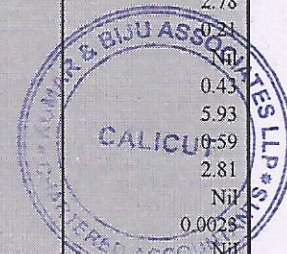
| Particulars | ₹ | |
|---|---|--|
| | Figures as at the end of current reporting period | Figures as at the end of previous reporting period |
| Hamza | 10.00 | Nil |
| Ilyas Kuzhipuram | 5.65 | Nil |
| Jasmin | 12.21 | Nil |
| Kv Gopalakrishnan | 4.00 | Nil |
| Mk Abdulla | 0.50 | Nil |
| Mk Ali | 0.45 | Nil |
| Moideen Tp | 1.00 | Nil |
| Muhamed Ilyas | 23.00 | Nil |
| Muhammed Komban | 1.25 | Nil |
| Nisar Kt Anchuparamb | 2.23 | Nil |
| Rasheed Ali Pk Thonikadav | 2.44 | Nil |
| Ruseena Karumannil | 2.39 | Nil |
| Sabith Othukkungal | 1.90 | Nil |
| Sainaba Pk | 2.37 | Nil |
| Sameer Chalikunnan | 0.99 | Nil |
| Shafi P | 1.25 | Nil |
| Shaharbanu Melayil | 3.52 | Nil |
| Shamsu Kalakkadan | 0.88 | Nil |
| Shareef Perinkadakkad | 0.63 | Nil |
| Icici Bank Limited Thrissur | 1,396.46 | Nil |
| | 1,535.42 | Nil |
| NOTE NO 8 | | |
| <u>OTHER CURRENT LIABILITIES</u> | | |
| Audit Fee Payable | 1.10 | 0.85 |
| Salary Payable | 5.44 | 5.70 |
| Wages Payable | 8.30 | 6.89 |
| Directors Salary Payable | 3.80 | 29.72 |
| Employees Security Deposit | 8.22 | Nil |
| Rent Payable | 0.14 | Nil |
| CGST Payable | 0.15 | 16.93 |
| SGST Payable | 0.15 | 16.93 |
| GST payable on reverse charge | 0.0030 | Nil |
| Ineligible CGST | 0.39 | Nil |
| Ineligible SGST | 0.39 | Nil |
| Ineligible IGST | 0.01 | Nil |
| EPF Payable | 0.34 | 0.29 |
| ESI Payable | 0.34 | 0.38 |
| TDS Payable | 4.25 | 5.62 |
| TCS Payable | 0.06 | Nil |
| TDS Late Fee payable | 0.01 | 0.01 |
| Interest On TDS Payable | 0.04 | 0.03 |
| Bharti Airtel Limited | 0.32 | Nil |
| Gateway Network And Communication | 0.03 | Nil |
| Inkel Limited | 0.16 | Nil |
| K. P. Satheesan | 0.21 | Nil |
| Kalpaka Transport Company Private Limited | 0.06 | Nil |
| Millenia Technologies | 0.05 | Nil |
| Moca Architectures And Interiors | 3.20 | Nil |
| Income Tax payable FY 2020-21 | Nil | 0.01 |
| Fiberzone Communications Private Limited | Nil | 0.01 |
| <u>Advance From Debtors</u> | | |
| Alanallur-Fathima Jewellery LLP | 0.04 | Nil |
| Alfardan Jewellers Thiruvallur | 0.0008 | Nil |
| Ashiq P | 0.58 | 0.58 |
| C.P.A.Jewellery | 0.04 | 0.25 |
| Dhananjayan Sugumaran | 0.25 | 0.25 |
| Dheema Gold & Diamonds LLP | 6.10 | 2.38 |
| Dheema Gold Mangalam LLP | 5.20 | 0.00 |
| Ferrah Gold & Diamond | 0.06 | 0.00 |
| Jaisal Jewellery | 0.0025 | 0.0025 |
| K V Jewellers Angadipuram | 0.26 | Nil |
| Kohinoor Jewellery Padikkal | 0.89 | Nil |
| Kombasseril Jewellers | 0.08 | Nil |
| Millennium Gold Private Limited | 0.24 | Nil |



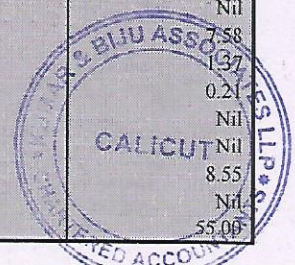
NOTES TO ACCOUNTS FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2023

(In Lakhs)

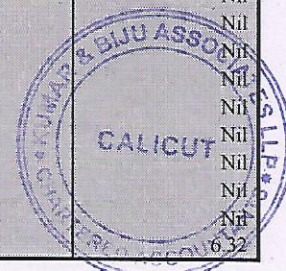
| Particulars | ₹ | | ₹ | |
|---|---|--|--|--|
| | Figures as at the end of current reporting period | | Figures as at the end of previous reporting period | |
| Musthafa Othukungal | 0.53 | | 0.53 | |
| Nakshatra Gold & Diamonds Thoppumpady | 0.02 | | Nil | |
| P.P.M.Gold | 20.66 | | Nil | |
| Rakesh Palakkad | 0.08 | | Nil | |
| Ramanattukara Landmark LLP | 0.15 | | Nil | |
| Riyas | 4.16 | | 4.16 | |
| Sreeram Jewellery | 0.0033 | | Nil | |
| Subash Ks | 0.38 | | Nil | |
| Thara Jewellery | 0.04 | | Nil | |
| Thayyil Gold And Diamonds | 1.21 | | Nil | |
| Yasir Pc | 0.15 | | 0.15 | |
| Zoha Gold And Diamonds LLP | 0.0010 | | Nil | |
| Abharana Mahal Gold And Diamonds Haripad | Nil | | 5.78 | |
| Arabian Fashion Jewellery Pothencode | Nil | | 0.0043 | |
| Excel Gold | Nil | | 3.23 | |
| G Venkata Karthik | Nil | | 0.02 | |
| Jafar Ali | Nil | | 0.10 | |
| Jewelima Diamonds Private Limited | Nil | | 29.44 | |
| Mass Gold LLP | Nil | | 11.49 | |
| Real Gold | Nil | | 0.0036 | |
| Surmi Pathanamthitta | Nil | | 0.03 | |
| | 78.29 | | 141.54 | |
| NOTE NO 9 | | | | |
| <u>SHORT TERM PROVISIONS</u> | | | | |
| Provision for Income Tax | 83.03 | | 52.44 | |
| | 83.03 | | 52.44 | |
| NOTE NO 11 | | | | |
| <u>OTHER NON CURRENT ASSETS</u> | | | | |
| Land Lease advance | 36.18 | | 36.61 | |
| Calicut Office Advance | 0.97 | | 0.97 | |
| Kollam Room Advance | 2.00 | | 2.00 | |
| Ernakulam Branch Room Advance | 0.60 | | Nil | |
| Room Deposit (Coimbatore) | 0.36 | | Nil | |
| | 40.10 | | 39.58 | |
| NOTE NO 12 | | | | |
| <u>INVENTORIES</u> | | | | |
| Closing Stock of Raw material | 1,652.79 | | 17.50 | |
| | 1,652.79 | | 17.50 | |
| NOTE NO 13 | | | | |
| <u>TRADE RECEIVABLES</u> | | | | |
| A.H.M.Jewellers | 0.66 | | Nil | |
| Aadhar Gold Chemmad LLP | 0.24 | | 0.21 | |
| Abharana Mahal Gold & Diamonds Kayamkulam | 28.31 | | 9.56 | |
| Aiswarya Gold Mankavu | 0.44 | | Nil | |
| Aiswarya Gold Palace Edappal | 10.21 | | 3.91 | |
| Aiswarya Gold Palace. Changharamkulam | 9.39 | | 2.78 | |
| Aiza Gold | 2.23 | | 0.21 | |
| Akshaya Jewellers | 0.96 | | 0.21 | |
| Al Amana Gold & Diamonds | 0.82 | | 0.43 | |
| Al Fardan Jewellers Kallachi | 3.59 | | 5.93 | |
| Al Fardan Jewellers Koduvally | 0.00048 | | 0.59 | |
| Alain Gold& Diamonds | 1.05 | | 2.81 | |
| Alapatt Jewels Arcade | 5.78 | | Nil | |
| Al-Fardan Jewellers Kakkattil | 0.0017 | | 0.0028 | |
| Alfardan Jwellers Parakadav | 1.42 | | Nil | |



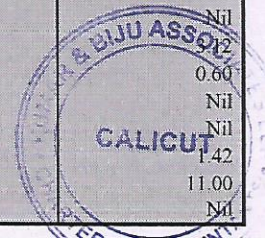
| Particulars | ₹ | | ₹ | |
|---|---|--|--|--|
| | Figures as at the end of current reporting period | | Figures as at the end of previous reporting period | |
| Allamah Gold India Private Limited | 0.25 | | Nil | |
| Alpha Fashion Jewellery | 0.60 | | Nil | |
| Alsiraj Jewellers,Nandi Bazar | 0.46 | | 0.17 | |
| Alukkas Jewellery Kannur | 3.63 | | 0.74 | |
| Alumpattil Gold & Diamonds | 0.14 | | Nil | |
| Amana Gold Thamarassery | 0.98 | | Nil | |
| Amana Gold Works Kammath Lane | 1.30 | | 11.71 | |
| Ameen Gold And Diamonds | 1.21 | | Nil | |
| Anchumanackal Bahrain Gold | 0.0033 | | Nil | |
| Apollo Gold Manjeri Pvt Ltd | 0.74 | | Nil | |
| Arabian Fashion Jewellery Alamcode | 1.10 | | Nil | |
| Arabian Fashion Jewellery Attingal | 0.53 | | 1.23 | |
| Arabian Gold And Diamonds Kayamkulam | 4.25 | | 3.13 | |
| Arabian Gold And Diamonds Kollam | 1.45 | | 0.41 | |
| Aradhana Jewellery Tripunithura | 0.05 | | Nil | |
| Arafath Debtor | 0.75 | | 0.75 | |
| Asian Gold And Diamonds Edappal | 7.42 | | 12.09 | |
| Aslam Pilassery | 0.0007 | | Nil | |
| Avanoor Fashion Jwellers | 1.19 | | Nil | |
| Awwamass Gold | 1.27 | | 1.08 | |
| Ayoob | 30.31 | | Nil | |
| Ays Signature Jewellery LLP | 2.01 | | Nil | |
| Azzet Gold | 2.57 | | 0.64 | |
| Baiju Vengara | 0.14 | | 0.09 | |
| Barza Gold And Diamonds | 43.48 | | Nil | |
| Beautymark Gold Manufactures Pvt Ltd | 37.82 | | 40.16 | |
| Beema Jewellery Ayoor | 2.17 | | Nil | |
| Bgc Gold | 2.20 | | 5.32 | |
| Bhagya Gold & Diamonds | 2.04 | | Nil | |
| Bhama Jewellers | 0.26 | | Nil | |
| Calicut Lulu Gold Pvt Ltd | 0.46 | | 0.53 | |
| Central Jewellery | 1.12 | | 0.53 | |
| Chaliyar Gold LLP Amoro | 185.33 | | 30.27 | |
| Chinchus Jewellers | 0.47 | | Nil | |
| Chinnus Fashion Jewellers | 0.88 | | 1.07 | |
| Choice Jewellers | 0.02 | | Nil | |
| Chungath Gold Plaza Ernakulam | 0.0035 | | Nil | |
| Chungath Gold Plaza Kollam | 16.46 | | 32.35 | |
| Chungath Jewellery Thiruvananthapuram | 4.67 | | 5.34 | |
| Chungath Jewellery Karunagapally | 2.71 | | 5.83 | |
| Cois Gold Kondotty | 0.10 | | 3.18 | |
| D Centre Edappal LLP | 8.05 | | Nil | |
| Devarajan Km | 0.20 | | 0.20 | |
| Dheema Gold & Diamonds Vailathur | 12.20 | | Nil | |
| Dubai Gold | 0.31 | | 1.57 | |
| Dubai Gold Souk Kondotty | 30.85 | | 44.80 | |
| Edimannickal Fashion Jewellery | 0.0013 | | Nil | |
| Elite Gold & Diamond | 0.64 | | 0.79 | |
| Ellikkal Gold And Diamonds | 0.37 | | Nil | |
| Essess Gold And Diamonds Koduvally | 7.75 | | 10.67 | |
| Excel Gold | 2.77 | | Nil | |
| Fanco Gold LLP | 45.09 | | 125.25 | |
| Fathima Gold & Diamond Kolathur | 0.0036 | | Nil | |
| Fellah Gold And Diamonds LLP | 0.0035 | | 0.43 | |
| Firdous Gold Chemmad Private Limited | 0.04 | | 0.04 | |
| Firdous Gold Perinthalmanna LLP | 7.48 | | Nil | |
| Firdous Gold Ramanattukara LLP | 16.83 | | 14.48 | |
| Firdous Gold Valanchery LLP | 8.44 | | 3.82 | |
| Gajaananda Jewellery Mart India Pvt Ltd Tirupur | 0.04 | | Nil | |
| Gold Palace Kadakkal | 0.99 | | 0.52 | |
| Gold Palace, Gold & Silvers Avinashi | 0.01 | | Nil | |
| Gulf Gold Souk | 1.27 | | 7.58 | |
| Harees Fasion Jewellery Paravur | 4.61 | | 0.21 | |
| Harees Gold Chinnakkada | 2.24 | | Nil | |
| Haya Gold And Diamonds LLP | 1.23 | | Nil | |
| Hayath Gold And Diamonds Changaramkulam LLP | 0.71 | | Nil | |
| Hayath Gold And Diamonds LLP | 3.21 | | 8.55 | |
| Hayath Gold And Diamonds Ongallur | 0.23 | | Nil | |
| Hera Gold And Diamonds LLP | 4.68 | | 55.09 | |



| Particulars | ₹ | | ₹ |
|--|---|--|-------|
| | Figures as at the end of current reporting period | Figures as at the end of previous reporting period | |
| Hira Gold & Diamonds Mankada | 0.0034 | | Nil |
| Illathur Jewellers | 0.74 | | 0.27 |
| Irish Gold | 14.87 | | 4.71 |
| Irshad Koduvally | 0.05 | | Nil |
| Isha Gold & Diamond | 0.60 | | 0.93 |
| Izra Gold | 0.023 | | 0.22 |
| Jadeed Ss Gold & Diamonds LLP | 2.90 | | 0.83 |
| Janaki Jewellery | 0.77 | | 1.06 |
| Jemma Gold And Diamond | 3.14 | | Nil |
| Jewelex Gold | 1.07 | | Nil |
| Jewelima Diamonds Private Limited | 11.17 | | Nil |
| Josco Bullion Traders Pvt Ltd | 19.38 | | Nil |
| K Velayudhan Gold LLP | 3.07 | | 0.92 |
| K.H.Gold And Diamond | 0.24 | | Nil |
| Kaippallil Jewellers | 0.60 | | Nil |
| Kallarackals Gold Park | 0.84 | | 0.40 |
| Kanaka Gold And Diamonds | 2.26 | | 1.83 |
| Kaniyadath Gold & Diamonds LLP Pallikkal | 1.54 | | 1.56 |
| Kaniyadath Gold And Diamonds Kunnumpuram | 1.20 | | 2.71 |
| Kaniyadath Gold Palace LLP Kadappady | 4.85 | | 5.28 |
| Kavitha Gold And Diamonds Thrissur | 5.65 | | Nil |
| KGM Gold LLP | 0.84 | | Nil |
| Khadeeja Manjeri | 0.007 | | Nil |
| Kinathiyil Jewellery | 2.68 | | 7.73 |
| Kingini Jewellery(Nakshatra Perumbavoor) | 11.61 | | Nil |
| Kismath Gold And Diamonds | 7.95 | | 5.88 |
| Kismath Gold And Diamonds Arakkinar | 2.12 | | 5.85 |
| Kizhissery Jewellery | 0.83 | | 0.84 |
| Kohinoor Jewellery Areacode | 1.47 | | 1.14 |
| Koikal Jewellers | 0.13 | | Nil |
| Kottakkal Hayra Gold LLP | 1.95 | | 1.84 |
| Kunhimoidu | 17.79 | | 13.03 |
| Kvm Gold & Silver | 0.09 | | 0.32 |
| Landmark Gold & Diamonds Kanhangad Private Limited | 3.67 | | Nil |
| Leos Angel Gold | 1.89 | | Nil |
| Limra Gold | 0.44 | | Nil |
| M A Son Jewellery | 0.00019 | | Nil |
| Mabrook Jewellers Pallikkara | 1.99 | | Nil |
| Mahadeva Jewellery | 0.85 | | Nil |
| Maharani Jewellers | 0.25 | | Nil |
| Makkari Gold And Diamond LLP Ulliyeeri | 0.28 | | Nil |
| Makkari Gold And Precious LLP Naduvannur | 1.97 | | 0.70 |
| Malabar Gold Pvt Ltd Kakkanchery | 1.49 | | Nil |
| Mareena Gold & Diamonds LLP | 2.08 | | Nil |
| Marjan Gold | 1.56 | | 1.56 |
| Mass Gold LLP | 17.17 | | Nil |
| Meleppat Gold | 1.13 | | 1.00 |
| Meralda Jewels Private Limited | 1.47 | | 0.37 |
| Mihara Gold & Diamonds | 0.78 | | Nil |
| Milan Gold And Diamonds LLP Alathiyur | 0.24 | | Nil |
| Minar Gold | 0.013 | | 0.91 |
| Moidheenkutty | 1.60 | | 1.60 |
| Moozhayil Jewellery Pala | 3.11 | | Nil |
| Ms Gold | 0.87 | | 0.21 |
| Mubarack Jewellery | 109.55 | | 18.86 |
| Mudra Gold & Diamond | 0.84 | | Nil |
| Muhammed Niyas | 1.00 | | Nil |
| Muhsin KP | 0.17 | | Nil |
| Mumthaz Jewellery | 1.24 | | 0.60 |
| Musthafa | 0.03 | | Nil |
| N S A Jewellery | 0.0060 | | Nil |
| N.S.Gold & Silver | 0.70 | | Nil |
| Najeeb Kanthapuram | 0.40 | | Nil |
| Naseem Koduvally | 0.02 | | Nil |
| Naseema Gold And Diamonds LLP | 0.24 | | Nil |
| Naser Koduvally | 0.0012 | | Nil |
| Nazco Gold Souk | 0.08 | | Nil |
| Neha Jewelry Silver And Gold | 0.51 | | Nil |
| New Arafat Gold | 2.17 | | 0.32 |



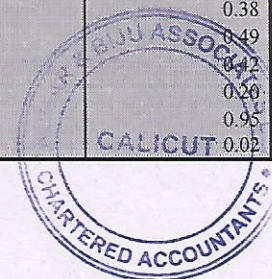
| Particulars | ₹ | | ₹ | |
|---|---|--|--|--|
| | Figures as at the end of current reporting period | | Figures as at the end of previous reporting period | |
| New Pottarath Jewellery | 0.31 | | 1.28 | |
| New Sahara Gold And Diamonds | 2.89 | | 2.11 | |
| Nilambur Royal Sky Gold LLP | 4.34 | | Nil | |
| Niqa Gold And Diamonds | 0.75 | | 1.01 | |
| Nizar Ahmad | 0.36 | | 0.36 | |
| Noona Abrama | 4.40 | | 4.40 | |
| NS Gold | 9.21 | | 7.17 | |
| Odangal Jewellery | 0.24 | | 1.22 | |
| Oorakam Jewellery | 0.34 | | 0.44 | |
| Opal Jewels | 0.21 | | Nil | |
| Optimum Gold And Diamonds Private Limited | 1.61 | | 6.69 | |
| Oro Golds & Diamonds | 1.04 | | 1.66 | |
| Othaim Gold & Diamonds | 0.0004 | | Nil | |
| Panthuvila Jewellery Pallickal | 0.020 | | 0.60 | |
| Panthuvila Jewellery Thiruvananthapuram | 0.014 | | Nil | |
| Parankamveetil Jewellers (Old) | 0.02 | | Nil | |
| Parihar Gold And Diamond LLP | 0.05 | | 0.86 | |
| Pavithra Jewellery | 0.27 | | Nil | |
| Pazheri Gold | 1.59 | | Nil | |
| Pereppadans Gold Park Nedumangad | 7.28 | | 1.34 | |
| Pereppadans Gold Park Karunagappally | 2.04 | | 1.43 | |
| Pereppadans Gold Park Kottarakkara | 0.81 | | 24.68 | |
| Perinthalmanna Royal Sky Gold LLP | 0.78 | | 5.22 | |
| Pochayil Jewellers | 4.03 | | 0.27 | |
| Ponnani Royal Sky Gold LLP | 0.32 | | Nil | |
| Ponnara Fashion Jewellers | 0.11 | | 0.28 | |
| Ponnara Fashion Jewellers Alinchuvadu | 0.38 | | 1.43 | |
| Poothanari Jewellery | 0.45 | | 0.20 | |
| Popular Gold And Diamonds LLP | 2.10 | | 0.91 | |
| Prakash Jewellery | 0.52 | | 0.32 | |
| Prem Fashion Jewellery | 2.54 | | 0.41 | |
| Prem Fashion Jewellery Paravur (Mc) | 0.21 | | 0.21 | |
| Qismah Gold And Diamonds | 0.006 | | 0.46 | |
| Rajadhani Gold And Diamonds Pvt Ltd Krpy (Mc) | 1.18 | | 1.18 | |
| Rajadhani Gold & Diamonds Tirur | 0.25 | | Nil | |
| Rajadhani Gold Koduvally | 0.05 | | 0.05 | |
| Rajadhanigold And Diamonds Pvt Ltd | 2.05 | | 0.25 | |
| Ramseena | 0.65 | | Nil | |
| Razi Gold & Diamonds Chemmad | 2.57 | | 0.51 | |
| Razik K | 1.13 | | 0.13 | |
| Real Gold And Diamonds | 0.88 | | Nil | |
| Regal Jewellers LLP | 7.38 | | Nil | |
| Regalia Gold & Diamonds | 2.56 | | 0.64 | |
| Riyas Melappat | 1.55 | | Nil | |
| S R Gold | 1.29 | | Nil | |
| S R Gold Manufacturers And Wholesalers LLP | 0.15 | | Nil | |
| S R K Gold | 0.70 | | Nil | |
| Sadik Koduvally | 0.00315 | | Nil | |
| Safa Gold And Diamonds LLP | 2.80 | | 6.90 | |
| Safoora Parappur | 1.79 | | 1.79 | |
| Sahara Gold And Diamonds Mathottam | 3.53 | | 0.10 | |
| Salaman Vengara | 1.74 | | Nil | |
| Santhosh K | 30.31 | | Nil | |
| Santhosh P | 0.0003 | | Nil | |
| Sen Gold & Diamond Kaniyapuram | 5.25 | | Nil | |
| Sharafu | 0.59 | | Nil | |
| Shareef Kalathingal | 0.18 | | 0.18 | |
| Shazana Gold And Diamond | 1.02 | | 1.98 | |
| Shobhika Gold & Diamonds | 2.07 | | 1.07 | |
| Siyana Gold And Diamonds LLP | 4.29 | | 14.10 | |
| Siyana Gold Othukkungal | 0.16 | | 3.82 | |
| Smr Gold Works | 0.24 | | Nil | |
| Sona Palace | 1.70 | | Nil | |
| Sparklz Gold Koduvally | 1.58 | | 0.60 | |
| Sruthy P | 0.17 | | Nil | |
| Star Commercial Innovations Private Limited | 7.04 | | Nil | |
| Sumangali Gold And Diamonds | 10.31 | | 1.42 | |
| Suneesh | 29.99 | | 11.00 | |
| Sunnys Jewellery | 0.08 | | Nil | |



NOTES TO ACCOUNTS FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2023

(In Lakhs)

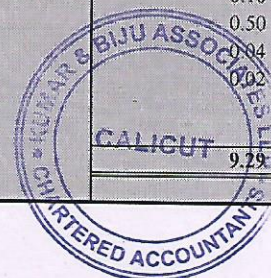
| Particulars | ₹ | | ₹ | |
|---|---|--|--|--|
| | Figures as at the end of current reporting period | | Figures as at the end of previous reporting period | |
| Sweekar Jewellers | 1.66 | | 0.34 | |
| Taj Gold | 0.81 | | 0.08 | |
| Tajmahal Jewellery Permbra | 0.0013 | | Nil | |
| Thalassery Lulu Gold Super Market Pvt Ltd | 3.44 | | 0.69 | |
| Thankam Jewellery Feroke | 1.22 | | 0.40 | |
| Tharakans Royal Jewellery | 1.49 | | Nil | |
| Thavakkal Gold Souk | 1.29 | | 2.06 | |
| Thavakkal Gold Souk,Kolathur | 2.01 | | 0.18 | |
| Thayyil Gold Palace | 13.23 | | 5.36 | |
| The Josco Fashion Jewellers Thrissur | 0.19 | | Nil | |
| Theertham Jewellers | 8.87 | | Nil | |
| Theyyampattil Jewellery Tirur | 13.12 | | Nil | |
| Thoufeeque Gold Park,Puzhakkatiri | 6.22 | | Nil | |
| Thrichur Fashion Jewellers | 0.24 | | Nil | |
| Tn Navratna Thanga Maligai LLP Coimbatore | 0.0061 | | Nil | |
| Travancore Jewels Private Limited | 18.13 | | 17.86 | |
| Ubora Gold And Diamonds Puthanathani | 9.29 | | 7.85 | |
| V.N. Gold | 1.71 | | 7.95 | |
| Vanitha Fashion Jewellery | 0.75 | | 0.25 | |
| Varnam Gold & Diamond | 1.99 | | 4.93 | |
| Vengara Gold LLP | 3.78 | | 4.18 | |
| Vijayakrishna Jewellers Punalur | 0.57 | | Nil | |
| Vinu Paul Alukkas Tradings | 0.26 | | Nil | |
| Vismaya Furniture | 52.48 | | 168.65 | |
| Vismaya Gold | 224.00 | | 377.31 | |
| Vismaya Jewellers Chemmad | 7.35 | | 2.79 | |
| Vismaya Jewellers Kundoor | 0.62 | | 0.46 | |
| Vismaya Jewellers Othukkungal | 0.22 | | 0.18 | |
| Wings Gems And Jewels | 0.15 | | Nil | |
| Zahr Gold | 23.69 | | 17.65 | |
| Zara Gold And Diamonds | 2.15 | | 0.89 | |
| Zara Gold Koduvally | 4.18 | | Nil | |
| Zayan Gold And Diamonds Pvt Ltd | 0.27 | | 0.54 | |
| Zyna Gold & Diamond | 6.33 | | 7.02 | |
| Aiswarya Gold, Kalpetta | Nil | | 0.26 | |
| Al Vailankara Jewellery | Nil | | 1.06 | |
| Alukkas Jewellery Kozhikode | Nil | | 0.36 | |
| Amana Gold LLP Melattur | Nil | | 0.31 | |
| Anupama Jewellery | Nil | | 0.73 | |
| Apollo De Valeur Private Limited | Nil | | 1.09 | |
| Apollo Gold Pvt Ltd Tirur | Nil | | 0.0012 | |
| Ashraf M | Nil | | 0.40 | |
| CG Calicut Gold LLP | Nil | | 1.74 | |
| Diamond Jewellery | Nil | | 0.51 | |
| Gangadharan | Nil | | 0.05 | |
| Goldpark Perumanna | Nil | | 0.55 | |
| Immarathayil Fashion Jewellers Edachery | Nil | | 0.27 | |
| K V Jewellers Angadipuram | Nil | | 0.39 | |
| Kavitha Gold And Diamonds | Nil | | 6.06 | |
| Kombasseril Jewellers | Nil | | 0.51 | |
| Kunhimuhamed P | Nil | | 30.00 | |
| Liyora Gold And Diamonds | Nil | | 3.84 | |
| Malabar Gold Pvt Ltd | Nil | | 14.23 | |
| Meleppatt Gold & Diamond Parambil Bazar | Nil | | 1.01 | |
| Mohana Jewellery Parappanangadi | Nil | | 0.38 | |
| Monarch Gold | Nil | | 0.49 | |
| Nakshatra Gold & Diamonds Thoppumpady | Nil | | 0.42 | |
| Nakshatra Gold And Diamonds Aluva | Nil | | 0.20 | |
| New Mahadeva Jewellery | Nil | | 0.95 | |
| Noufal V | Nil | | 0.02 | |



NOTES TO ACCOUNTS FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2023

(In Lakhs)

| Particulars | ₹ | | ₹ | |
|---|---|-----------------|--|-----------------|
| | Figures as at the end of current reporting period | | Figures as at the end of previous reporting period | |
| P.P.M.Gold | Nil | | 27.90 | |
| Ponnani Jewellers | Nil | | 0.52 | |
| Rafha Gold | Nil | | 0.21 | |
| Ramanattukara Landmark LLP | Nil | | 0.26 | |
| Retail Viriyamu | Nil | | 0.17 | |
| Santosh | Nil | | 0.38 | |
| Santu Manna | Nil | | 0.19 | |
| Sen Trade Centre Anchal | Nil | | 0.65 | |
| Shameema Vga | Nil | | 0.12 | |
| Simra Gold&Silver | Nil | | 0.02 | |
| Sreeram Jewellery | Nil | | 0.63 | |
| Stone Paris | Nil | | 0.61 | |
| Thayyil Gold And Diamonds | Nil | | 0.70 | |
| Theyyampattil Jewellery | Nil | | 57.06 | |
| Thooba Jewellery | Nil | | 0.26 | |
| Tkm Majestic Gold Vengara | Nil | | 0.21 | |
| Vijayakrishana Jewellers Kottarakkara | Nil | | 1.53 | |
| Vijayakrishna Gold Pathanapuram | Nil | | 0.21 | |
| Zenna Gold And Diamonds | Nil | | 0.58 | |
| Zoha Gold And Diamonds LLP | Nil | | 0.21 | |
| | | 1,458.39 | | 1,447.50 |
| NOTE NO 14 | | | | |
| <u>CASH AND CASH EQUIVALENTS</u> | | | | |
| Balance with Banks : | | | | |
| ICICI Bank 0374 | | 12.35 | | Nil |
| Cash in hand | | 4.94 | | 10.86 |
| | | 17.30 | | 10.86 |
| NOTE NO 15 | | | | |
| <u>SHORT TERM LOANS AND ADVANCES</u> | | | | |
| Advance For Trademark Registration | | 0.23 | | 0.23 |
| Wages Advance | | 0.72 | | Nil |
| Salary Advance | | Nil | | 4.52 |
| <u>Advance To Creditors</u> | | | | |
| ANS Cargo | | 0.08 | | 0.08 |
| BN Trading Company Ernakulam | | 0.0008 | | Nil |
| DSV Prime Power Ventures Private Limited | | 0.40 | | Nil |
| Ecom Express Private Limited | | 0.25 | | 0.25 |
| Greytip Software Private Limited | | 0.13 | | 0.01 |
| Group Offset | | 0.66 | | Nil |
| Malappuram Fire Extinguisher Centre | | 0.07 | | Nil |
| Megatech Electronic Sevicees | | 0.05 | | 0.05 |
| Millenia Technologies (I) Private Limited | | 0.05 | | Nil |
| Mtech Jewel Equipment | | 1.00 | | 1.00 |
| Shriji Tools | | 0.67 | | Nil |
| Smart Enterprises | | 2.50 | | 2.50 |
| Tirur Bullions Trading Center | | 0.01 | | 0.01 |
| Western Enterprises Mumbai | | 0.05 | | 0.10 |
| C Form Jewel Tech | | Nil | | 0.50 |
| ICICI Lombard General Insurance Co Ltd | | Nil | | 0.04 |
| Krishna Enterprise | | Nil | | 0.02 |
| | | 6.86 | | 9.29 |



NOTES TO ACCOUNTS FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2023

(In Lakhs)
₹

| Particulars | ₹ | Figures as at the end of current reporting period | ₹ | Figures as at the end of previous reporting period |
|------------------------------------|---|---|---|--|
| NOTE NO 16 | | | | |
| <u>OTHER CURRENT ASSETS</u> | | | | |
| CGST Input | | 31.76 | | 17.97 |
| SGST Input | | 31.76 | | 14.94 |
| TCS Receivable | | 7.05 | | 1.76 |
| TDS Receivable | | 10.54 | | 4.43 |
| Advance tax | | 27.00 | | 4.50 |
| FD on ICICI (Export) | | 24.23 | | Nil |
| FD on ICICI (Export) 268113001392 | | 8.06 | | Nil |
| FD on ICICI (Export) 268113001403 | | 16.10 | | Nil |
| IGST Input | | Nil | | 0.82 |
| Unclaimed CGST Input | | Nil | | 0.09 |
| Unclaimed SGST Input | | Nil | | 0.09 |
| | | 156.51 | | 44.60 |



NOTES TO ACCOUNTS FORMING PART OF STATEMENT OF PROFIT AND LOSS AS AT 31ST MARCH, 2023

(In Lakhs)

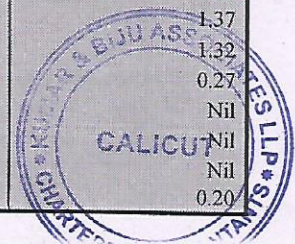
| Particulars | ₹ | | ₹ | |
|--|-----------|---|-----------|--|
| | | Figures as at the end of current reporting period | | Figures as at the end of previous reporting period |
| NOTE NO: 17 | | | | |
| <u>REVENUE FROM OPERATIONS</u> | | | | |
| Job Work Charge (Within State) | | 7.32 | | 24.13 |
| Sales GST (Interstate) | | 166.84 | | 14.10 |
| Sales GST (Intrastate) | | 19,120.35 | | 12,635.22 |
| Stone Charge (Within state) | | 21.38 | | 14.49 |
| Value Addition | | 94.77 | | 47.84 |
| Repair Sales (Within State) | | 0.10 | | 0.02 |
| Value Addition (interstate) | | 2.95 | | Nil |
| Hallmarking Charge | | 4.33 | | 3.29 |
| Hallmarking Charges(Interstate) | | 0.09 | | 0.0011 |
| | | 19,418.14 | | 12,739.10 |
| NOTE NO: 18 | | | | |
| <u>OTHER INCOME</u> | | | | |
| Scrap sale | | 5.93 | | Nil |
| Interest on FD | | 0.44 | | Nil |
| Discount received | | 0.26 | | Nil |
| Courier Charges Received | | 0.0024 | | 0.0015 |
| Miscellaneous Income | | Nil | | 0.27 |
| Subsidy Income | | Nil | | 0.31 |
| | | 6.64 | | 0.58 |
| NOTE NO: 19 | | | | |
| <u>COST OF MATERIALS CONSUMED</u> | | | | |
| Opening Stock of Raw Materials | | 17.50 | | 688.22 |
| Add: Purchase | | | | |
| Gold (Within State) | 19,453.77 | | 11,483.35 | |
| Gold (Inter State) | 617.80 | | Nil | |
| Share Consideration Received in Stock | Nil | | 45.40 | |
| Add: Consumable Purchase | | | | |
| Consumables | 0.26 | | 0.17 | |
| Consumables (Interstate 12%) | 2.53 | | 1.71 | |
| Consumables (Interstate 18%) | 45.83 | | 42.64 | |
| Consumables (Interstate 5%) | 0.48 | | 0.33 | |
| Consumables (Intrastate 18%) | 8.87 | | 11.30 | |
| Consumables (Intrastate 5%) | 0.01 | | 0.73 | |
| Consumables (Intrastate 12%) | 0.18 | | 0.68 | |
| Consumables (Intrastate 28%) | 0.0010 | | 0.01 | |
| Less: Purchase Return | Nil | 20,129.73 | Nil | 11,586.34 |
| Less: Closing Stock of Raw material | | 1,652.79 | | 17.50 |
| | | 18,494.45 | | 12,257.06 |



NOTES TO ACCOUNTS FORMING PART OF STATEMENT OF PROFIT AND LOSS AS AT 31ST MARCH, 2023

(In Lakhs)

| Particulars | ₹ | |
|---|---|--|
| | Figures as at the end of current reporting period | Figures as at the end of previous reporting period |
| NOTE NO: 20 | | |
| <u>EMPLOYEE BENEFITS EXPENSE</u> | | |
| Salary | 103.98 | 67.91 |
| Director's Salary : | | 27.53 |
| Ashraf | 42.00 | Nil |
| Kunhimohamed | 24.00 | Nil |
| Wages | 175.60 | 73.89 |
| EPF-employer's contribution | 2.37 | 1.77 |
| ESI-employer's contribution | 3.83 | 2.76 |
| Staff Tour Expense | 2.85 | 1.70 |
| Travelling allowance | 1.53 | Nil |
| Uniform Expense | 0.22 | Nil |
| Employees Health Insurance | 1.71 | Nil |
| Staff Welfare Expenses | 0.52 | Nil |
| Food and refreshment expenses | 19.46 | Nil |
| Employees Tag Expenses | Nil | 0.15 |
| | 378.08 | 175.71 |
| NOTE NO: 21 | | |
| <u>FINANCE COSTS</u> | | |
| Interest On Poonawala Loan | 0.55 | 1.99 |
| ICICI OD Interest | 33.74 | 17.61 |
| Interest on Kotak Bank Loan | 0.22 | 1.94 |
| Interest on Bank Of India | 5.71 | Nil |
| Interest on Term Loan(ICICI) | 1.03 | Nil |
| Interest On ICICI Loan | Nil | 9.11 |
| | 41.24 | 30.66 |
| NOTE NO: 22 | | |
| <u>OTHER EXPENSES</u> | | |
| <u>Direct Expenses</u> | | |
| Contract Charges | 38.22 | 10.00 |
| Cz Stone Igst 0.25% | 9.97 | 8.17 |
| Cz Stone (With In State) 0.25% | 3.04 | 0.13 |
| Refining Charges | 7.83 | 2.88 |
| Hallmarking Expense | 13.22 | 5.64 |
| Discount Allowed | 0.01 | 0.03 |
| Stone Charges | 0.79 | Nil |
| Testing Charges | 2.05 | 2.15 |
| Certification charges | 0.01 | Nil |
| Designing Charges | 2.10 | Nil |
| Hall Marking Expense (Interstate) | Nil | 0.0020 |
| <u>Indirect Expenses</u> | | |
| Advertisement expenses | 7.04 | 0.46 |
| Audit Fee | 1.10 | 0.85 |
| Legal Charges | 0.45 | 0.15 |
| Rent | 4.15 | 1.37 |
| Office Rent-Calicut | 1.44 | 1.32 |
| Bank Charges | 0.50 | 0.27 |
| Bank Penal Interest | 1.48 | Nil |
| C Form charges | 0.50 | Nil |
| Commission | 0.16 | Nil |
| Consultancy charges | 0.24 | 0.20 |



NOTES TO ACCOUNTS FORMING PART OF STATEMENT OF PROFIT AND LOSS AS AT 31ST MARCH, 2023

(In Lakhs)

| Particulars | ₹ | ₹ |
|--|---|--|
| | Figures as at the end of current reporting period | Figures as at the end of previous reporting period |
| Courier Charges | 10.70 | Nil |
| DGFT Tariff Rate Quota Application Fee | 1.00 | Nil |
| Donation | 0.08 | Nil |
| Electricity Charges | 12.98 | 13.71 |
| Exhibition Charges | 3.86 | Nil |
| Fuel expenses | 2.62 | 0.92 |
| Gift | 0.61 | Nil |
| GST Expenses | 0.15 | Nil |
| GST Late Fee | 0.0005 | 0.0015 |
| ICICI Loan Processing Fee | 10.67 | 1.04 |
| Interest On TCS | 0.00009 | 0.0011 |
| Interest on TDS | 0.95 | 0.33 |
| Interest on TDS Default | 0.0034 | Nil |
| Internet charges | 0.54 | 0.04 |
| Land Lease Rent | 0.43 | 0.43 |
| Land Tax | 0.0034 | Nil |
| LEI Registration Fee | 0.04 | 0.05 |
| Loan Validation Charges | 0.07 | Nil |
| Membership Fee | 0.25 | Nil |
| Miscellaneous expenses | 0.34 | 5.85 |
| PDD Non Compliance Charges | 0.52 | 0.27 |
| News Paper and Periodicals | 0.73 | Nil |
| PF Damage Interest | 0.02 | Nil |
| Printing & Stationery | 1.20 | 0.48 |
| Property Insurance | 0.24 | Nil |
| Repairs & maintenance | 1.17 | 2.32 |
| ROC Fee | 0.74 | 0.16 |
| Sales Commission | 1.13 | 0.70 |
| Service Charge | 0.13 | 0.24 |
| Software Maintainance charges | 4.02 | 4.46 |
| Stock Audit Charges | 0.15 | Nil |
| Stock Insurance Premium | 1.16 | 0.72 |
| Telephone Charges | 1.44 | 0.75 |
| Transportation Expenses | 0.25 | Nil |
| Travelling Expenses | 4.62 | 8.66 |
| Water Charges | 1.58 | 1.46 |
| ICICI GML Interest | 36.02 | Nil |
| Financial And Related Services | Nil | 0.04 |
| ICICI Valuation Charge | Nil | 0.07 |
| Interest On Income Tax | Nil | 0.12 |
| Interest On KFC | Nil | 0.04 |
| Loan Closure Charges | Nil | 0.03 |
| Security Service | Nil | 0.98 |
| TCS Late Fee | Nil | 0.02 |
| TDS Late Fee | Nil | 0.01 |
| Food Expenses | Nil | 11.61 |
| | 194.70 | 89.14 |
| NOTE NO 23 | | |
| TAX EXPENSES | | |
| Current Tax | 83.03 | 52.44 |
| Deferred Tax | 3.99 | 1.45 |
| | 87.02 | 53.89 |

NOTE NO.-10
PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS

(In Lakhs)

| PARTICULARS | GROSS BLOCK | | | ACCUMULATED DEPRECIATION | | | NET BLOCK | |
|--|------------------------|-----------------------|-------------------------|--------------------------|---------------------------|-------------------------|------------------------|-------------------------|
| | Balance as at 1/4/2022 | Additions/(Deletions) | Balance as at 31/3/2023 | Balance as at 1/4/2022 | Depreciation for the year | Balance as at 31/3/2023 | Balance as at 1/4/2022 | Balance as at 31/3/2023 |
| (i) Property, Plant and Equipment | | | | | | | | |
| Building | 26.26 | | 26.26 | 0.83 | 0.83 | 1.66 | 25.43 | 24.59 |
| Furniture & Fittings | 4.07 | 5.19 | 9.26 | 0.87 | 0.76 | 1.64 | 3.20 | 7.62 |
| Computer | 7.67 | 7.68 | 15.35 | 2.23 | 5.04 | 7.27 | 5.43 | 8.08 |
| Electrical Fittings | 4.71 | | 4.71 | 1.03 | 0.46 | 1.50 | 3.67 | 3.21 |
| Camera and Equipment | | 5.11 | 5.11 | | 0.27 | 0.27 | | 4.84 |
| CCTV | 3.35 | 0.64 | 3.98 | 0.31 | 0.25 | 0.56 | 3.03 | 3.42 |
| Water Tank & Fittings | 0.39 | | 0.39 | 0.07 | 0.03 | 0.10 | 0.32 | 0.30 |
| Weighing Machine | 1.13 | 1.09 | 2.22 | 0.12 | 0.13 | 0.26 | 1.00 | 1.96 |
| Airconditioner | 4.53 | | 4.53 | 0.55 | 0.30 | 0.85 | 3.98 | 3.69 |
| Welding machine | 5.50 | | 5.50 | 0.50 | 0.36 | 0.86 | 5.00 | 4.64 |
| Generator | 7.34 | | 7.34 | 0.63 | 0.49 | 1.12 | 6.71 | 6.22 |
| Tools and machine | 26.52 | 71.39 | 97.91 | 2.32 | 3.68 | 6.00 | 24.20 | 91.91 |
| Printer | 0.19 | 0.23 | 0.42 | 0.0010 | 0.14 | 0.14 | 0.18 | 0.27 |
| Mobile Phone | | 1.95 | 1.95 | | 0.19 | 0.19 | | 1.77 |
| Motor Vehicle | | 90.09 | 90.09 | | 10.09 | 10.09 | | 80.00 |
| | 91.65 | 183.37 | 275.02 | 9.48 | 23.02 | 32.50 | 82.17 | 242.52 |
| (ii) Intangible Assets | | | | | | | | |
| Software | 2.72 | 9.50 | 12.22 | 0.06 | 0.62 | 0.68 | 2.66 | 11.54 |
| | 2.72 | 9.50 | 12.22 | 0.06 | 0.62 | 0.68 | 2.66 | 11.54 |
| (iii) Capital Work in Progress | | | | | | | | |
| Building Work in Progress | | 59.66 | 59.66 | | | | | 59.66 |
| | | 59.66 | 59.66 | | | | | 59.66 |
| TOTAL | 94.37 | 252.54 | 346.90 | 9.54 | 23.63 | 33.18 | 84.83 | 313.73 |
| PROPERTY, PLANT AND EQUIPMENT (Figures as at the end of Previous Reporting Period) :- | 56.45 | 35.20 | 91.65 | 2.95 | 6.54 | 9.48 | 58.50 | 82.17 |
| INTANGIBLE ASSETS (Figures as at the end of Previous Reporting Period) :- | | 2.72 | 2.72 | | 0.06 | 0.06 | | 2.66 |
| CAPITAL WORKING PROGRESS (Figures as at the end of Previous Reporting Period) :- | 25.65 | (25.65) | 0.00 | | | | 25.65 | |
| TOTAL | 82.09 | 12.28 | 94.37 | 2.95 | 6.60 | 9.54 | 79.14 | 84.83 |

(Amount in Rs.)



RATIO ANALYSIS

| Sl No | Particulars | Current year | Previous Year |
|-------|----------------------------------|--------------|---------------|
| 1 | Current Ratio | 1.19 | 1.34 |
| 2 | Debt Equity Ratio | 4.10 | 2.25 |
| 3 | Debt Service Coverage Ratio | 6.16 | 0.87 |
| 4 | Return on Equity | 0.29 | 0.25 |
| 5 | Inventory Turnover ratio | 23.25 | 36.10 |
| 6 | Trade Receivables Turnover Ratio | 13.36 | 16.99 |
| 7 | Trade Payables Turnover Ratio | 22.09 | 43.92 |
| 8 | Net Capital Turnover ratio | 36.44 | 32.85 |
| 9 | Net profit ratio | 0.01 | 0.01 |
| 10 | Return on Capital employed | 0.38 | 0.41 |

TRADE RECEIVABLES AGEING SCHEDULE

(In Lakhs)

(Amount in Rs.)

| SI No | Particulars | TRADE RECEIVABLES AGEING SCHEDULE | | | | | Total |
|-------|--|--|-------------------|-----------|-----------|-------------------|----------|
| | | Outstanding for following periods from due date of payment | | | | | |
| | | Less than 6 months | 6 months - 1 year | 1-2 years | 2-3 years | More than 3 years | |
| (i) | Undisputed Trade receivables - considered good | 1,447.71 | | 10.69 | | | 1,458.39 |
| (ii) | Undisputed Trade receivables - considered doubtful | | | | | | |
| (iii) | Disputed Trade receivables - considered good | | | | | | |
| (iv) | Disputed Trade receivables - considered doubtful | | | | | | |

TRADE PAYABLES AGEING SCHEDULE

(In Lakhs)
(Amount in Rs.)

| Sl No | Particulars | TRADE PAYABLES AGEING SCHEDULE | | | | Total |
|-------|-----------------------|--|-----------|-----------|-------------------|----------|
| | | Outstanding for following periods from due date of payment | | | | |
| | | Less than 1 year | 1-2 years | 2-3 years | More than 3 years | |
| (i) | MSME | 0.13 | | | | 0.13 |
| (ii) | Others | 1,535.42 | | | | 1,535.42 |
| (iii) | Disputed dues- MSME | | | | | |
| (iv) | Disputed dues- Others | | | | | |