

(In Lakhs)

			₹	₹
	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

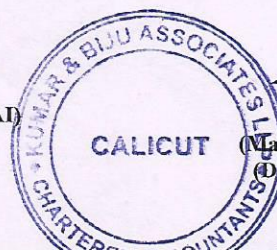
Chartered Accountants
Firm Reg. No.006113S

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

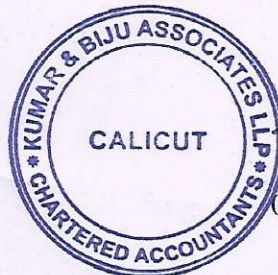
*The accompanying notes are an integral part of the financial statements
Vide our report of even date attached*

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

**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

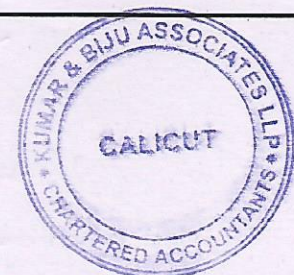
These financial statements are presented in Indian Rupees (₹) which is the functional currency of the Company and the currency of the primary economic environment in which the Company operates.

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

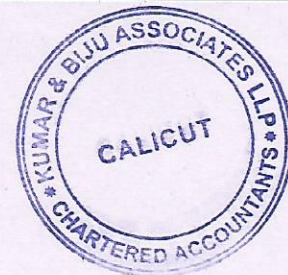
The Company has only one class of shares referred to as equity shares having a par value of ₹ 100/-.

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)

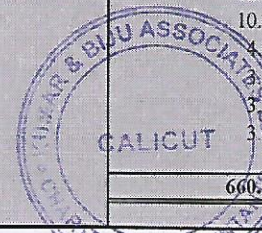
₹

₹

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	



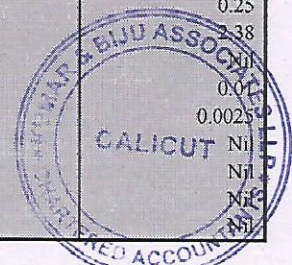
Particulars	₹		₹	
	Figures as at the end of current reporting period		Figures as at the end of previous reporting period	
NOTE NO 3				
<u>RESERVES & SURPLUS</u>				
Surplus Upto Previous Reporting period	225.27		98.66	
Add: Current Year's Profit/(Loss)	205.65		126.61	
	430.92		225.27	
NOTE NO 4				
<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		3.52	
Shaharbanu Melayil	Nil		3.64	
Kotak Mahindra Loan	Nil		Nil	
	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	



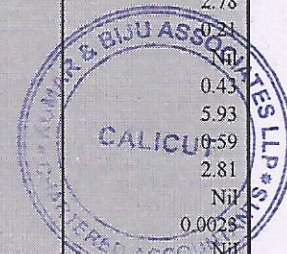
Particulars	₹	
	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Hamza	10.00	Nil
Ilyas Kuzhipuram	5.65	Nil
Jasmin	12.21	Nil
Kv Gopalakrishnan	4.00	Nil
Mk Abdulla	0.50	Nil
Mk Ali	0.45	Nil
Moideen Tp	1.00	Nil
Muhamed Ilyas	23.00	Nil
Muhammed Komban	1.25	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



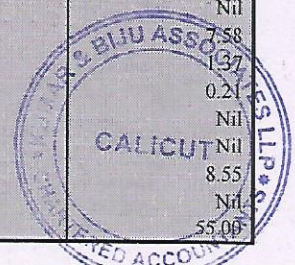
NOTES TO ACCOUNTS FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2023

(In Lakhs)

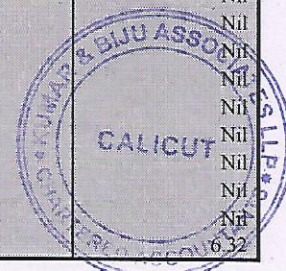
Particulars	₹		₹	
	Figures as at the end of current reporting period		Figures as at the end of previous reporting period	
Musthafa Othukungal	0.53		0.53	
Nakshatra Gold & Diamonds Thoppumpady	0.02		Nil	
P.P.M.Gold	20.66		Nil	
Rakesh Palakkad	0.08		Nil	
Ramanattukara Landmark LLP	0.15		Nil	
Riyas	4.16		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	



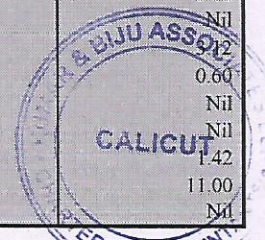
Particulars	₹		₹	
	Figures as at the end of current reporting period		Figures as at the end of previous reporting period	
Allamah Gold India Private Limited	0.25		Nil	
Alpha Fashion Jewellery	0.60		Nil	
Alsiraj Jewellers,Nandi Bazar	0.46		0.17	
Alukkas Jewellery Kannur	3.63		0.74	
Alumpattil Gold & Diamonds	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 Ulliyeri	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



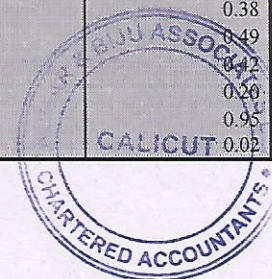
Particulars	₹		₹	
	Figures as at the end of current reporting period		Figures as at the end of previous reporting period	
New Pottarath Jewellery	0.31		1.28	
New Sahara Gold And Diamonds	2.89		2.11	
Nilambur Royal Sky Gold LLP	4.34		Nil	
Niqa Gold And Diamonds	0.75		1.01	
Nizar Ahmad	0.36		0.36	
Noona 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)

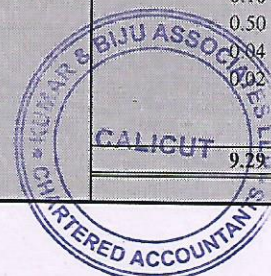
Particulars	₹		₹	
	Figures as at the end of current reporting period		Figures as at the end of previous reporting period	
Sweekar Jewellers	1.66		0.34	
Taj Gold	0.81		0.08	
Tajmahal Jewellery Permbra	0.0013		Nil	
Thalassery Lulu Gold Super Market Pvt Ltd	3.44		0.69	
Thankam Jewellery Feroke	1.22		0.40	
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 Seviles	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
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 & Fixings	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 Fixings	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 & Fixings	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

SI 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.)

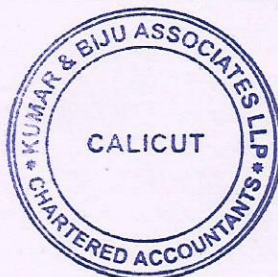
Sl No	Particulars	TRADE PAYABLES AGEING SCHEDULE				Total
		Outstanding for following periods from due date of payment				
		Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i)	MSME	0.13				0.13
(ii)	Others	1,535.42				1,535.42
(iii)	Disputed dues- MSME					
(iv)	Disputed dues- Others					

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