

	Note	As at 31-03-2022 (₹ Thousands)	As at 31-03-2021 (₹ Thousands)
I. EQUITY & LIABILITIES			
1 Shareholder's Funds			
(a) Share Capital	1	7,72,687.50	7,72,687.50
(b) Reserve & Surplus	2	6,87,081.63	6,33,649.15
		<u>14,59,769.13</u>	<u>14,06,336.65</u>
2 Non-Current Liabilities			
(a) Long-Term Borrowings	3	16,69,055.09	20,07,120.70
(b) Deferred Tax Liability (Net)	4	-	-
		<u>16,69,055.09</u>	<u>20,07,120.70</u>
3 Current Liabilities			
(a) Short Term Borrowings	5	3,71,660.59	81,455.76
(b) Trade Payables	6	-	-
(i) Dues of small enterprises and micro enterprises		-	-
(ii) Dues of creditors other than small enterprises and micro enterprises		4,64,645.71	2,19,086.13
(c) Other Current Liabilities	7	2,47,229.61	3,85,141.56
(d) Short-Term Provisions	8	18,410.35	12,643.00
		<u>11,01,946.25</u>	<u>6,98,326.44</u>
TOTAL		<u>42,30,770.47</u>	<u>41,11,783.79</u>
II. ASSETS			
1 Non-Current Assets			
(a) Property, Plant & Equipments and Intangible Assets	9	28,031.62	29,473.93
(i) Property, Plant and Equipment		-	-
(ii) Capital Work-In-Progress		-	-
(iii) Intangible Assets		-	-
		<u>28,031.62</u>	<u>29,473.93</u>
(b) Non-Current Investments	10	6,70,587.58	10,63,892.47
(c) Long-Term Loans & Advances	11	2,41,810.57	3,38,935.82
(d) Other Non-current Assets		527.70	884.30
		<u>9,40,957.47</u>	<u>14,33,186.51</u>
2 Current Assets			
(a) Inventories	13	31,08,100.37	25,10,810.35
(b) Trade Receivables	14	2,128.88	33,421.74
(c) Cash and Cash Equivalents	15	7,810.45	25,146.01
(d) Short-Term Loans & Advances	16	1,54,512.66	1,01,884.53
(e) Other Current Assets	17	17,260.65	7,334.64
		<u>32,89,813.01</u>	<u>26,78,597.28</u>
TOTAL		<u>42,30,770.47</u>	<u>41,11,783.79</u>

Significant Accounting Policies & Notes on Accounts

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As per our report of even date

For M/s. B. M. DAVE & CO.

Chartered Accountants

Firm Reg. No.: 114063W

Signature
05/09/2022

B. M. DAVE

Proprietor

Membership No. :045122

UDIN : 22045122AWWZJT8228

Date : September 5, 2022

Place : Surat



For and on behalf of the Board of Directors

Signature

Dharmesh Patel

Director

(DIN : 00014810)

Signature

Dhwanil Patel

Director

(DIN : 03057771)