

**JP ISCON PRIVATE LIMITED**  
**BALANCE SHEET AS AT 31ST MARCH, 2022**

(Rs. In Lakhs)

| Particulars                                                                                | Note No. | As at 31.03.2022 | As at 31.03.2021 |
|--------------------------------------------------------------------------------------------|----------|------------------|------------------|
| <b>ASSETS</b>                                                                              |          |                  |                  |
| <b>(1) Non Current Assets</b>                                                              |          |                  |                  |
| (a) Property, Plant and Equipments                                                         | 2        | 6,125.29         | 5,774.21         |
| (c) Right Of Use Assets                                                                    | 2        | 979.61           | 1,018.79         |
| (d) Investment Property                                                                    | 2        | 33.79            | 33.79            |
| (e) Goodwill                                                                               | 2        | 617.28           | 720.16           |
| (f) Other Intangible assets                                                                | 2        | 0.60             | 0.60             |
| (i) Financial Assets                                                                       |          |                  |                  |
| (i) Investment (Non Current)                                                               | 3        | 5,400.31         | 6,758.11         |
| (iii) Loans                                                                                | 4        | 46.18            | 43.47            |
| (l) Other Non Current Assets                                                               | 5        | 8,105.58         | 9,225.46         |
| <b>Total Non Current Assets</b>                                                            |          | <b>21,308.63</b> | <b>23,574.59</b> |
| <b>(2) Current Assets</b>                                                                  |          |                  |                  |
| (a) Inventories                                                                            | 6        | 26,922.65        | 29,218.02        |
| (b) Financial Assets                                                                       |          |                  |                  |
| (i) Loans                                                                                  | 4        | 8,765.69         | 7,489.42         |
| (ii) Trade receivables                                                                     | 7        | 5,302.81         | 1,267.05         |
| (iii) Cash and Cash Equivalents                                                            | 8        | 53.72            | 21.06            |
| (iv) Cash and Bank Balances Other than cash and cash equivalents                           | 9        | 907.85           | 1,468.74         |
| (c) Current Tax Assets (net)                                                               | 10       | 620.17           | 608.30           |
| (d) Other Current Assets                                                                   | 11       | 715.06           | 1,876.85         |
| <b>Total Current Assets</b>                                                                |          | <b>43,287.95</b> | <b>41,949.44</b> |
| <b>Total Assets</b>                                                                        |          | <b>64,596.58</b> | <b>65,524.03</b> |
| <b>EQUITY AND LIABILITIES</b>                                                              |          |                  |                  |
| <b>Equity</b>                                                                              |          |                  |                  |
| (a) Equity Share Capital                                                                   | 12       | 2,250.41         | 2,250.41         |
| (b) Other Equity                                                                           | 13       | 22,250.22        | 21,853.13        |
| <b>Total Equity</b>                                                                        |          | <b>24,500.62</b> | <b>24,103.53</b> |
| <b>Liabilities</b>                                                                         |          |                  |                  |
| <b>(1) Non Current Liabilities</b>                                                         |          |                  |                  |
| (a) Financial Liabilities                                                                  |          |                  |                  |
| (i) Borrowings                                                                             | 14       | 13,757.87        | 22,656.68        |
| (iii) Other financial liabilities                                                          | 15       | 1,091.01         | 1,124.19         |
| (b) Other Non- Current Liability                                                           | 16       | 43.49            | 48.37            |
| (c) Deferred Tax Liabilities (Net)                                                         | 17       | 278.27           | 333.37           |
| <b>Total Non Current Liabilities</b>                                                       |          | <b>15,170.65</b> | <b>24,162.62</b> |
| <b>(2) Current Liabilities</b>                                                             |          |                  |                  |
| (a) Financial Liabilities                                                                  |          |                  |                  |
| (i) Borrowings                                                                             | 14       | 7,476.15         | 4,812.65         |
| (ii) Trade Payables                                                                        |          |                  |                  |
| (A) Total outstanding dues of small Enterprises and Micro Enterprises                      |          |                  |                  |
| (B) Total outstanding dues of creditors other than small enterprises and micro enterprises | 18       | 2,731.95         | 2,172.63         |
| (iii) Other financial liabilities                                                          | 19       | 8,132.99         | 6,084.66         |
| (b) Other Current Liabilities                                                              | 20       | 5,883.41         | 3,914.28         |
| (c) Provisions                                                                             | 21       | 700.81           | 273.67           |
| <b>Total Current Liabilities</b>                                                           |          | <b>24,925.31</b> | <b>17,257.88</b> |
| <b>Total Equity and Liabilities</b>                                                        |          | <b>64,596.58</b> | <b>65,524.03</b> |

**NOTES TO ACCOUNTS**

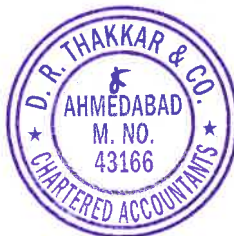
**SIGNIFICANT ACCOUNTING POLICIES AS PER IND AS**

*Notes attached there to form an integral part of Financial Statements*

*This is the Balance Sheet referred to in our Report of even date.*

For, D.R. THAKKAR & Co.  
CHARTERED ACCOUNTANTS

(CA. DIPAK R. THAKKAR)  
FCA, PROPRIETOR  
Membership No. :043166  
Firm Reg. No.: 110895W  
PLACE : AHMEDABAD  
DATE : 23/09/2022  
UDIN: 22043166AXWDP6226



For & Behalf of Board of  
JP ISCON PRIVATE LIMITED

Jayesh T. Kotak  
Managing Director  
DIN: 00087528

Jateen M. Gupta  
Managing Director  
DIN: 00087543

Company Secretary