

BRITTMAN INDIA PRIVATE LIMITED

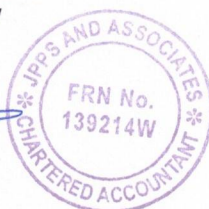
Standalone Balance Sheet as at 31 March, 2023

Particulars	Note No.	As at 31 March, 2023	As at 31 March, 2022
		Rupees (In Lakhs)	Rupees (In Lakhs)
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	1	3.00	3.00
(b) Reserves and surplus	2	497.61	289.27
		500.61	292.27
2 Non-current liabilities			
(a) Long-term borrowings	3	609.81	116.40
(b) Deferred tax liabilities (net)			0.00
		609.81	116.40
3 Current liabilities			
(a) Short-term borrowings		0.00	0.00
(b) Trade payables	4		
Total Outstanding dues of micro enterprises and small enterprises		0.00	0.00
Total Outstanding dues of creditors other than micro enterprises and small enterprises		5115.32	1252.20
(c) Other current liabilities	5	300.61	709.57
(d) Short-term provisions	6	0.30	0.30
		5416.23	1962.07
TOTAL		6526.64	2371.74
B ASSETS			
1 Non-current assets			
(a) Property, Plant and Equipments	7		
(i) Tangible assets		925.46	99.58
(ii) Intangible assets		0.00	0.00
(b) Non-current investments		925.46	99.58
(c) Deferred tax assets (net)		0.00	0.00
(d) Long-term loans and advances	8	16.71	16.68
(e) Other non-current assets	9	0.00	0.00
		16.71	16.68
2 Current assets			
(a) Current investments	10	392.98	133.27
(b) Inventories	11	0.00	0.00
(c) Trade receivables	12	923.36	1408.49
(d) Cash and cash equivalents	13	1062.01	188.66
(e) Short-term loans and advances	14	3206.12	525.06
(f) Other current assets		0.00	0.00
		5584.47	2255.48
TOTAL		6526.64	2371.74
Significant Accounting policies	1 to 21		
Notes on standalone financial Statements			

For JPPS AND ASSOCIATES
Chartered Accountants
FRN NO 139214W



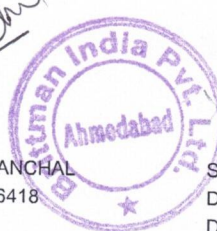
(CA Parth Shah)
Partner
MNO : 147253

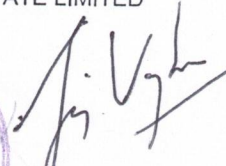


FOR BRITTMAN INDIA PRIVATE LIMITED



NIREN PANCHAL
Din 05296418
Director





SAJU VARGHESE
Din 03606403
Director

Place : Ahmedabad
Date : 01/09/2023

UDIN : 23147253BGVRRD2905

BRITTMAN INDIA PRIVATE LIMITED

Standalone Statement of Profit and Loss for the year ended 31 March, 2023

Particulars		Note No.	As at 31 March, 2023	As at 31 March, 2022
			Rupees (In Lakhs)	Rupees (In Lakhs)
A	CONTINUING OPERATIONS			
1	Revenue from operations	15	26242.22	23650.97
2	Other income	16	61.21	113.11
3	Total revenue (1+2)		26303.44	23764.08
4	Expenses			
	(a) Cost of materials consumed	17	0.00	0.00
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade		0.00	0.00
	(d) Employee benefits expense	18	1630.37	1277.12
	(e) Finance costs	19	21.80	0.98
	(f) Depreciation and amortisation expense	20	101.70	13.88
	(g) Other expenses	21	24342.23	22346.46
	Total expenses		26096.10	23638.44
5	Profit before exceptional and extraordinary items and Tax (3 - 4)		207.34	125.64
6	Exceptional items		0.00	0.00
7	Profit before extraordinary items and tax (5 ± 6)		207.34	125.64
8	Extra Ordinary Items :Profit/(Loss) on sale of Fixed Asset			
9	Profit before tax (7 ± 8)		207.34	125.64
10	Tax expense:			
	(a) Current tax expense for current year		0.00	0.00
	(b) Short/ excess provision for previous year		0.00	0.00
	(c) Deferred tax		0.00	0.00
	Total Tax Expenses		0.00	0.00
11	Profit from continuing operations (9 ±10)		207.34	125.64
12	Profit for the year (9-10)		207.34	125.64
13	Earnings per share (of ` 10/- each):		0.01	0.00
Significant Accounting policies on standalone financial Statements		Notes		
		1 to 21		

For JPPS AND ASSOCIATES
CHARTERED ACCOUNTANTS
FRN NO 139214W

(CA Parth Shah)
PARTNER
MNO : 147253

Place : Ahmedabad
Date : 01/09/2023

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FOR BRITTMAN INDIA PRIVATE LIMITED

(Signature)

NIREN PANCHAL
Din 05296418
Director



(Signature)
SAJU VARGHESE
Din 09606403
Director