

# BRITTMAN INDIA PRIVATE LIMITED

CIN : U74900GJ2011PTC067817

## Standalone Balance Sheet as at 31 March, 2024

Particulars	Note No.	As at 31 March, 2024	As at 31 March, 2023
<b>A EQUITY AND LIABILITIES</b>			
<b>1 Shareholders' funds</b>			
(a) Share capital	1	300,000	300,000
(b) Reserves and surplus	2	101,381,285	49,660,757
		101,681,285	49,960,757
<b>3 Non-current liabilities</b>			
(a) Long-term borrowings	3	59,659,898	60,980,594
(b) Deferred tax liabilities (net)	4	-	-
(c) Other long-term liabilities			
(d) Long-term provisions			
		59,659,898	60,980,594
<b>4 Current liabilities</b>			
(a) Short-term borrowings	5	-	-
(b) Trade payables	6		
Total Outstanding dues of micro enterprises and small enterprises			
Total Outstanding dues of creditors other than micro enterprises and small enterprises		142,595,977	511,531,733
(c) Other current liabilities	7	5,315,728	11,531,607
(d) Short-term provisions	8	2,052,708	18,559,432
		149,964,413	541,622,772
<b>TOTAL</b>		<b>311,305,596</b>	<b>652,564,123</b>
<b>B ASSETS</b>			
<b>1 Non-current assets</b>			
(a) Property Plant and Equipment and intangible assets			
(i) Property Plant and Equipment	9	83,332,112	92,445,758.00
(ii) Intangible assets			
(iii) Capital work-in-progress			
		83,332,112	92,445,758
(b) Non-current investments	10	-	-
(c) Deferred tax assets (net)	4	-	-
(d) Long-term loans and advances	11	-	-
(e) Other non-current assets	11A	11,225,605	1,671,284.00
		11,225,605	1,671,284
<b>2 Current assets</b>			
(a) Current investments			
(b) Inventories	12	119,085,408	39,298,319
(c) Trade receivables	13	17,885,422	92,336,094
(d) Cash and Bank Balances	14	8,331,659	106,201,007
(e) Short-term loans and advances	15	71,445,390	320,611,661
(f) Other current assets			
		216,747,879	558,447,081
<b>TOTAL</b>		<b>311,305,596</b>	<b>652,564,123</b>
Significant Accounting policies, Notes forming part of financial Statements	A 1 to 30		

As per our report of even date

For, JPPS and Associates

Chartered Accountants

Firm registration number: 139214W

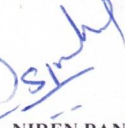
  
C.A. Parth Shah  
Partner  
Membership No.: 147253


Place : Ahmedabad

Date : 01/09/2024

UDIN : 24147253BKADCT6012

for and on behalf of the board of directors of  
BRITTMAN INDIA PRIVATE LIMITED

  
NIREN PANCHAL  
Director  
DIN: 05296418

  
SAJJU VARGHESE  
Director  
DIN: 03606403

Place : Ahmedabad

Date : 01/09/2024

Place : Ahmedabad

Date : 01/09/2024

**Standalone Statement of Profit and Loss for the year ended 31 March, 2024**

Particulars		Note No.	For the year ended 31 March, 2024	For the year ended 31 March, 2023
<b>A</b>	<b>CONTINUING OPERATIONS</b>			
<b>1</b>	Revenue from operations (gross)	16	1,715,833,300	2,624,222,182
	Less: Excise duty			
	Revenue from operations (net)		1,715,833,300	2,624,222,182
<b>2</b>	Other income	17	43,741,562	5,175,957
<b>3</b>	<b>Total Income (1+2)</b>		<b>1,759,574,862</b>	<b>2,629,398,139</b>
<b>4</b>	<b>Expenses</b>			
	(a) Cost of materials consumed	18	-	-
	(b) Purchases of stock-in-trade			
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	19	-	-
	(d) Employee benefits expense	20	179,855,142	162,654,094
	(e) Finance costs	21	5,068,767	2,179,511
	(f) Depreciation		9,666,090	10,169,895
	(g) Other expenses	22	1,513,264,335	2,433,660,885
	<b>Total expenses</b>		<b>1,707,854,334</b>	<b>2,608,664,385</b>
<b>5</b>	<b>Profit before exceptional and extraordinary items and Tax (3 - 4)</b>		51,720,528	20,733,754
<b>6</b>	Exceptional items			
<b>7</b>	<b>Profit before extraordinary items and tax (5 ± 6)</b>		51,720,528	20,733,754
<b>8</b>	Extra Ordinary Items : Profit on sale of Car		-	-
<b>9</b>	<b>Profit before tax (7 ± 8)</b>		51,720,528	20,733,754
<b>10</b>	<b>Tax expense:</b>			
	(a) Current tax expense for current year		-	-
	(b) Current tax expense relating to prior years		-	-
	(c) Deferred tax		-	-
<b>11</b>	<b>Profit from continuing operations (9 ± 10)</b>		51,720,528	20,733,754
<b>12</b>	<b>Profit for the period (9-10)</b>		51,720,528	20,733,754
<b>13</b>	<b>Earnings per share (of Rs 10/- each):</b>			
	(a) Basic & diluted		1724.02	691.13
	Significant Accounting policies, Notes forming part of financial Statements	A 1 to 30		

As per our report of even date

For, JPPS and Associates

Chartered Accountants

Firm registration number: 139214W

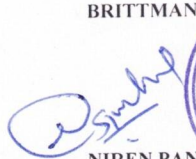
  
**C.A. Parth Shah**  
Partner  
Membership No.: 147253

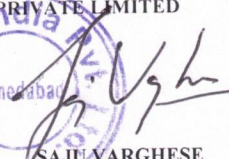
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for and on behalf of the board of directors of  
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Director  
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