

MBS 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	Rupees
A	EQUITY AND LIABILITIES			
1	Shareholders' funds			
	(a) Share capital	1	100000	100000
	(b) Reserves and surplus	2	6516368	5918100
			6616368	6018100
2	Non-current liabilities			
	(a) Long-term borrowings	3	1364666	155000
	(b) Deferred tax liabilities (net)			0
			1364666	155000
3	Current liabilities			
	(a) Short-term borrowings		0	0
	(b) Trade payables	4		
	Total Outstanding dues of micro enterprises and small enterprises		0	0
	Total Outstanding dues of creditors other than micro enterprises and small enterprises		11317981	3121188
	(c) Other current liabilities	5	368331	119112
	(d) Short-term provisions	6	18000	18000
			11704312	3258300
	TOTAL		19685346	9431401
B	ASSETS			
1	Non-current assets			
	(a) Property, Plant and Equipments	7		
	(i) Tangible assets		1320208	82596
	(ii) Intangible assets		0	0
			1320208	82596
	(b) Non-current investments		0	0
	(c) Deferred tax assets (net)		0	0
	(d) Long-term loans and advances	8	0	0
	(e) Other non-current assets	9	0	0
			0	0
2	Current assets			
	(a) Current investments	10	55000	55000
	(b) Inventories	11	0	0
	(c) Trade receivables	12	58874	127648
	(d) Cash and cash equivalents	13	8641016	1817372
	(e) Short-term loans and advances	14	9610248	7348785
	(f) Other current assets		0	0
			18365138	9348805
	TOTAL		19685346	9431401
	Significant Accounting policies	1 to 21		
	Notes on standalone financial Statements			

For JPPS AND ASSOCIATES
Chartered Accountants
FRN NO 139214W

(CA Parth Shah)
Partner
M.No.147253

FOR MBS INDIA PRIVATE LIMITED

Hemendrasinh Solanki
Din 06467793
Director

Sanjay Joshi
Din 07624677
Director

Place : Ahmedabad
Date : 01/09/2023

UDIN : 23147253BGVRQZ6058

MBS 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	Rupees
A	CONTINUING OPERATIONS			
1	Revenue from operations	15	63424189	33778852
2	Other income	16	702906	11230
3	Total revenue (1+2)		64127095	33790082
4	Expenses			
	(a) Cost of materials consumed	17	0	0
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade		0	0
	(d) Employee benefits expense	18	1007370	623800
	(e) Finance costs	19	0	236
	(f) Depreciation and amortisation expense	20	49667	92192
	(g) Other expenses	21	62471790	32959007
	Total expenses		63528827	33675234
5	Profit before exceptional and extraordinary items and Tax (3 - 4)		598268	114848
6	Exceptional items		0	0
7	Profit before extraordinary items and tax (5 ± 6)		598268	114848
8	Extra Ordinary Items :Profit/(Loss) on sale of Fixed Asset			
9	Profit before tax (7 ± 8)		598268	114848
10	Tax expense:			
	(a) Current tax expense for current year		0	0
	(b) Short/ excess provision for previous year		0	0
	(c) Deferred tax		0	0
	Total Tax Expenses		0	0
11	Profit from continuing operations (9 ± 10)		598268	114848
12	Profit for the year (9-10)		598268	114848
13	Earnings per share (of ` 10/- each):		59.83	11.48
	Significant Accounting Policies	A		
	Notes forming part of the standalone financial statements	1 to 21		

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(CA Parth Shah)
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