

BALANCE SHEET

AS AT 31 MARCH 2024

(₹ in Lakh)

Particulars	Notes	As at 31 March 2024	As at 31 March 2023
ASSETS			
1 Non-current assets			
(a) Property, plant and equipment	6	1,896.14	992.11
(b) Right-of-use assets	7	1.29	41.87
(c) Capital work-in-progress	8	13,027.29	666.98
(d) Intangible assets	9	2.47	4.86
(e) Goodwill	9	3,254.45	3,254.45
(f) Financial assets			
i. Investment in subsidiaries	10	30.33	32.33
ii. Other financial assets	11	62.31	53.11
(g) Deferred tax assets (net)	12	377.62	211.59
(h) Other non-current assets	13	5,499.92	1,428.26
Total non-current assets		24,151.82	6,685.56
2 Current assets			
(a) Inventories	14	8,082.14	3,371.45
(b) Financial assets			
i. Trade receivables	15	19,058.22	19,590.91
ii. Cash and cash equivalents	16	8,746.82	484.38
iii. Bank balances other than cash and cash equivalents	17	293.44	275.44
iv. Loans	18	910.55	310.23
v. Other financial assets	19	630.83	542.88
(c) Other current assets	20	5,644.73	3,872.06
Total current assets		43,366.73	28,447.35
Total Assets		67,518.55	35,132.91
EQUITY AND LIABILITIES			
I Equity			
(a) Equity share capital	21	10,259.19	8,336.49
(b) Other equity	22	41,751.92	10,795.58
Total equity		52,011.11	19,132.07
II Liabilities			
1 Non-current liabilities			
(a) Financial liabilities			
i. Borrowings	23	2,483.97	1,169.27
ii. Lease liability	7	0.55	1.61
(b) Provisions	24	92.66	82.26
Total non-current liabilities		2,577.18	1,253.14
2 Current liabilities			
(a) Financial liabilities			
i. Borrowings	25	2,393.56	3,964.09
ii. Lease liability	7	1.06	52.22
iii. Trade payables due to Micro and small enterprises	26	52.65	37.45
Others than micro and small enterprises		7,853.28	5,698.87
iv. Other financial liabilities	27	898.24	3,600.45
(b) Other current liabilities	28	53.39	229.42
(c) Provisions	29	16.22	12.57
(d) Current tax liability (net)		1,661.86	1,152.63
Total current liabilities		12,930.26	14,747.70
Total Equity and Liabilities		67,518.55	35,132.91

The above Balance Sheet should be read in conjunction with the accompanying notes.

As per our report of even date

For M. B. Agrawal & Co.

Chartered Accountants

Firm's Reg. No.: 100137W

Sd/-

Leena Agrawal

Partner

Membership No.: 061362

Mumbai, 14 May 2024

For and on behalf of the Board of Directors

Sd/-

Jaspalsingh Chandock

Chairman & Managing Director

(DIN 00813218)

Sd/-

Amit Todkari

Chief Financial Office

Sd/-

Trimaan Chandock

Director

(DIN 02853445)

Sd/-

Tabassum Begum

Company Secretary

Sd/-

Jaikaran Chandock

Director

(DIN 06965738)