

Restated Summary Statement of Assets and Liabilities (Balance Sheet)

(₹ in Lakhs)

Particulars	Period Ended June 30,2023	As at 31 March, 2023	As at 31 March, 2022	As at 31 March, 2021
I. EQUITY AND LIABILITIES				
1. Shareholders' funds				
(a) Share capital-	1.00	1.00	1.00	1.00
(b) Reserves and surplus	1,642.19	1,565.14	1,969.49	1,656.05
2. Non-current liabilities				
(a) Long-term borrowings	42.15	70.66	176.99	218.12
(b) Provisions	42.83	42.83	31.87	25.12
(c) Deferred tax liability (net)	-	-	-	-
3. Current liabilities				
(a) Short-term borrowings	1,635.48	1,956.99	999.93	1,016.43
(b) Trade payables	2,680.89	3,216.12	1,766.32	1,351.59
(c) Other Financial Liabilities	-	-	-	-
(d) Short-term provisions	88.98	26.06	77.07	82.05
(e) Other current liabilities	99.13	345.07	427.80	530.32
TOTAL	6232.65	7223.87	5450.48	4880.68
II. ASSETS				
1. Non-current assets				
(a) Property, Plant and Equipment				
Tangible Assets	4,765.00	4,764.85	4,624.19	4,563.40
Less: Accumulated Depreciation	3,723.70	3,676.59	3,417.13	3,203.50
Net Block	1,041.30	1,088.26	1,207.06	1,359.91
(b) Intangible Asset				
Tangible Assets	29.79	29.79	26.64	26.12
Less: Accumulated Depreciation	27.54	27.46	25.45	22.87
Net Block	2.24	2.33	1.20	3.25
(c) Capital work in progress	-	-	35.59	13.25
(b) Long Term Loans and Advances	95.39	87.23	70.83	70.68
(c) Non-Current Investment	0.09	0.09	0.09	0.09
(d) Deferred Tax Assets (net)	24.74	60.46	41.51	9.63
(e) Other non-current assets		31.75	102.44	152.43
2. Current assets				
(a) Current Investment	5.00	5.00	5.00	5.00
(b) Inventories	2,417.30	2,942.21	1,758.07	1,697.01
(c) Trade receivables	1,387.43	1,720.76	1,265.32	861.03
(d) Cash & Cash Equivalent s	131.82	106.39	132.90	44.73
(e) Short term loan and advances	1,109.17	1,164.53	771.35	592.52
(f) Other Current Assets	18.17	14.85	59.12	71.16
TOTAL	6,232.65	7223.87	5450.48	4880.68