

PREMIUM PLAST LIMITED
Balance Sheet as at 31 March, 2022

(Rs. in Thousands)

Particulars	Notes No.	For the year ended 31 March, 2022	For the year ended 31 March, 2021
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	1	47,606	47,606
(b) Reserves and surplus	2	53,959	46,189
(c) Money received against share warrants			
2 Non-current liabilities			
(a) Long-term borrowings	3	25,578	33,975
(b) Deferred tax liabilities (net)	4	5,326	5,123
(c) Other long-term liabilities			
(d) Long-term provisions			
3 Current liabilities			
(a) Short-term borrowings	5	25,649	20,348
(b) FB. Trade payables due for payment	6		
(i) total outstanding dues of micro enterprises and small enterprises; and		62,990	65,041
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises		8,384	5,813
(c) Other current liabilities	7	16,792	17,845
(d) Short-term provisions	8	5,411	12,335
TOTAL		251,695	254,273
B ASSETS			
1 Non-current assets			
(a) Fixed assets			
(i) Tangible assets	9	112,462	117,691
(ii) Intangible assets			
(iii) Capital work-in-progress			
(iv) Intangible assets under development			
(v) Fixed assets held for sale			
(b) Non-current investments			
(c) Deferred tax assets (net)			
(d) Long-term loans and advances			
(e) Security Deposits			
2 Current assets			
(a) Current investments			
(b) Inventories	10	87,172	70,357
(c) Trade receivables	11	27,450	52,441
(d) Cash and cash equivalents	12	2,312	434
(e) Short-term loans and advances	13	22,300	13,349
(f) Other current assets			
TOTAL		251,695	254,273

Significant Accounting Policies & Notes to Accounts
AS PER BOOKS PRODUCED BEFORE US

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For and on behalf of the Board of Directors

AMAR PAREKH
CHARTERED ACCOUNTANT
M.NO. 160526
Place: Mumbai
Date: 05/09/2022
UDIN: 22160526AY11QK8862



CHETAN DAVE
Director

LOPA DAVE
Director

PREMIUM PLAST LIMITED
Profit and Loss for the year ended 31 March, 2022

(Rs. in Thousands)

PARTICULARS	Notes No	For the year ended 31 March, 2022	For the year ended 31 March, 2021
1 Revenue from operations		309,915	279,543
2 Other income	14	563	251
3 Total revenue (1+2)		310,478	279,795
4 Expenses			
(a) Material cost	15	221,797	199,496
(b) Operating cost	16	18,897	14,434
(c) Employee benefits expense	17	18,011	13,469
(d) Finance costs	18	14,069	18,578
(e) Depreciation and amortisation expense	9	22,165	19,248
(f) Administrative & Other Cost	19	5,817	4,903
Total expenses		300,755	270,127
5 Profit / (Loss) before exceptional and extra ordinary items and tax (3 - 4)		9,723	9,668
6 Exceptional items (Prior Period Item)			
7 Profit / (Loss) before extraordinary items and tax (5 + 6)		9,723	9,668
8 Extraordinary items			
9 Profit / (Loss) before tax (7 + 8)		9,723	9,668
10 Tax expense:			
(a) Current tax expense for current year		1,750	1,830
(b) (Less): MAT credit (where applicable)			
(c) Current tax expense relating to prior years			
(d) Excess/(Short) Provision of Income Tax Written Back			
(e) Deferred tax		203	271
(f) Prior Period Tax Adjustments			
Total(10)		1,953	2,101
11 Profit / (Loss) for the year(9 +10)		7,770	7,567
13 Earnings per share (of ` Rs.10- each)			
(a) Basic			
(i) Continuing operations		1.63221	1.58943
(b) Diluted			
(i) Continuing operations		1.63221	1.58943
Significant Accounting Policies and Notes to Account	20		

AS PER BOOKS PRODUCED BEFORE US

For and on behalf of the Board of Directors

AMAR PAREKH
CHARTERED ACCOUNTANT
M.NO. 160526
Place: Mumbai
Date: 05/09/2022
UDIN: 22160526AYIIQK8862



CHETAN DAVE
Director

LOPA DAVE
Director

PREMIUM PLAST LTD	
CASH FLOW STATEMENT (In Accordance with Note 12)	
Particulars	(Rs. in Thousands) FY 2021-22
Net Profit after Tax	7,567
Add: Deferred Tax	271
Add: Provision for Current Tax	1,830
Add: Depreciation	22,165
Add: Interest	18,578
Less: Deffered Tax Credit	
Operating Profit	50,410
Changes in working capital :	
(Inc)/Dec in Inventories	(16,814)
(inc)/Dec in Debtors	24,991
(Inc)/Dec in Deposits	2,485
(Inc)/Dec in loans & advances	(11,436)
Inc/(Dec) in Creditors	
inc/(Dec) in Other Current Liabilities	(1,053)
inc/(Dec) in Provision	(6,923)
(LESS) Tax Paid	(1,830)
Cash flow from operating activities	39,830
Investing activities	
(Inc)/Dec in fixed assets	(17,796)
(Inc)/Dec in capital WIP	
(inc)/Dec in investments	
Cash flow from investing activities	(17,796)
Financing activities	
inc/(Dec) in share capital	
inc/(Dec) in share application money	
inc/(Dec) in share premium	
inc/(Dec) in pref capital	
inc/(Dec) in term loans	(10,984)
inc/(Dec) in unsecured loans	1,534
inc/(Dec) in working capital loan	5,301
Less: Interest paid	18,578
Dividend on Equity Shares	
Cash flow from financing activities	(22,726)
Opening cash balance	434
Inc/Dec in cash balance	(692)
Closing cash balance	2,312



PREMIUM PLAST LIMITED
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31 Mar, 2022

Notes No. "1" - SHARE CAPITAL

(Rs. In Thousands)

Particulars	As at 31 March, 2022		As at 31 March, 2021	
	As at 31 March, 2021	Amount	As at 31 March, 2020	Amount
(a) Authorized				
Equity shares of Rs 10 each with voting rights	5,000	50,000	5,000	50,000
(b) Issued				
(i) Equity shares of Rs 10 each with voting rights	4,761	47,606	4,761	47,606
(c) Subscribed and fully paid up				
(i) Equity shares of Rs 10 each with voting rights	4,761	47,606	4,761	47,606
Total		47,606		47,606

Reconciliation of No. of Shares of each class of issued Capital

Particulars	Equity	
	Current Year	Prev. Year
No. of shares outstanding at the beginning of the Year of Rs.10/- each at par value	4,761	4,761
Add: Shares issued during the year in Cash	0	-
Add: Bonus share		
Balance Shares Outstanding	4,761	4,761

(Rs. In Thousands)

Details of Shareholders holding more than 5% of Total Shares >

Particulars	Current Year		Previous Year	
	No. of Shares	%	No. of Shares	%
Equity Share Holders holding more than 5% of Total Shares				
CHETAN DAVE	3,471	0.07	3,471	0.07
LOPA DAVE	1,289	0.03	1,289	0.03
	4,760	0.10	4,760	0.10



PREMIUM PLAST LIMITED
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31 Mar. 2022

Notes No. "2"- RESERVES AND SURPLUS

(Rs. in Thousands)

PARTICULAR	AS AT 31-03-2022	AS AT 31.03.2021
Share Premium A/c	14,014	14,014
PROFIT & LOSS A/C:-		
Opening Balance	32,175	24,608
Add: Surplus for the current year	7,770	7,567
Total	53,959	46,189

Notes No. "3"- LONG TERM BORROWINGS

(Rs. in Thousands)

PARTICULAR	AS AT 31-03-2022	AS AT 31.03.2021
Secured Loans		
From Banks	36,781	47,705
From Others		
LESS: CURRENT MATURITIES OF LONG - TERM DEBTS	14,323	16,554
	22,458	31,211
Unsecured Loans		
From Banks	1,965	3,255
From NBFC	2,824	-
From Related Parties	860	800
Inter-Corporate Deposits		
LESS: CURRENT MATURITIES OF LONG - TERM DEBTS	2469	1,291
	3,120	2,764
Total	25,578	33,975

Notes No. "4"- DEFERRED TAX LIABILITIES

(Rs. in Thousands)

PARTICULAR	AS AT 31-03-2022	AS AT 31.03.2021
Deferred tax	5,123	5,123
Total	5,123	5,123

Notes No. "5"- SHORT TERM BORROWINGS

(Rs. in Thousands)

PARTICULAR	AS AT 31-03-2022	AS AT 31.03.2021
(a) Loans Repayable on Demand		
Unsecured		
From Banks		
Cash Credit	25,649	20,340
Total	25,649	20,340

Notes No. "7"- OTHER CURRENT LIABILITIES

(Rs. in Thousands)

PARTICULAR	AS AT 31-03-2022	AS AT 31.03.2021
CURRENT MATURITIES OF LONG - TERM DEBTS	16,791	17,845
Total	16,792	17,845

Notes No. "8"- SHORT TERM PROVISIONS

(Rs. in Thousands)

PARTICULAR	AS AT 31-03-2022	AS AT 31.03.2021
Provisions	5,411	12,335
Total	5,411	12,335



PREMIUM PLAST LIMITED
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31 Mar, 2022

Notes No. "10"- INVENTORIES

PARTICULAR	Rupee Thousands	
	AS AT 31-03-2022	AS AT 31.03.2021
Goods Stock	87,172	70,857
Total	87,172	70,857

Notes No. "12"- CASH & CASH EQUIVALENTS

PARTICULAR	Rupee Thousands	
	AS AT 31-03-2022	AS AT 31.03.2021
(a) Cash on hand	49	97
(b) Balances with banks (i) In current accounts	2,312	210
Total	2,361	307

Notes No. "13"- SHORT TERM LOANS & ADVANCES

PARTICULAR	Rupee Thousands	
	AS AT 31-03-2022	AS AT 31.03.2021
(a) Deposits	179	2,644
(b) Business Advances (i) Current & non-current loans	22,151	10,700
Total	22,330	13,344

Notes No. "14"- OTHER INCOME

PARTICULAR	Rupee Thousands	
	AS AT 31-03-2022	AS AT 31.03.2021
Interest Income	264	81
Foreign Exchange Gain	0	167
Total	264	248

Notes No. "15"- MATERIAL COST

PARTICULAR	Rupee Thousands	
	AS AT 31-03-2022	AS AT 31.03.2021
Cost of Material Consumed	-	-
Opening Stock	70,337	84,700
Purchases	2,27,522	2,08,222
Closing Stock	87,172	70,857
Total	2,27,522	2,08,222

Notes No. "16"- OPERATIONAL COST

PARTICULAR	Rupee Thousands	
	AS AT 31-03-2022	AS AT 31.03.2021
Electricity Charges	9,724	8,029
Factory Expenses	669	1,248
Depn - Fixed Assets	3,341	2,740
Transport Charges	6,602	3,268
Repairs and Maintenance	183	-
Loading and Unloading Charges	223	230
Service Charges	150	131
Total	18,892	14,636

Notes No. "17"- EMPLOYEES BENEFIT EXPENSES

PARTICULAR	Rupee Thousands	
	AS AT 31-03-2022	AS AT 31.03.2021
Salary to staff	16,136	13,657
Staff Welfare Expenses	208	763
Director Remuneration	1,670	1,679
Total	18,014	16,099

Notes No. "18"- FINANCE COST

PARTICULAR	Rupee Thousands	
	AS AT 31-03-2022	AS AT 31.03.2021
Bank Charges & Interest & others	14,869	18,578
Total	14,869	18,578

Notes No. "19"- ADMINISTRATIVE & OTHER COST

PARTICULAR	Rupee Thousands	
	AS AT 31-03-2022	AS AT 31.03.2021
Audit Fees	206	900
General Expenses	368	329
Commission	-	51
Printing and Stationery Charges	-	-
Conveyance and Travelling Exp	1,708	1,250
Diesel and Petrol	465	819
Postages and Courier Charges	54	65
Insurance	1,683	442
Consultancy Services	-	20
Telephone Charges	24	31
Professional Charges	749	427
Other Expenses	264	1,088
Bank Charges	-	-
Stationery Charges	-	62
Foreign exchange Gain	-	167
Membership Subscription	8	6
Water Expenses	-	52
Service Charges	312	140
Total	5,817	4,961



Note 11 : Trade Receivables		(Rs in Thousands)
	31/03/2022	31/03/2021
Unsecured, Considered Good	27,450	52,441
Doubtful		
Less: Allowance for bad and doubtful debts	-	-
Total (Trade Receivables)	27,450	52,441

Note: The balances of Trade Receivables are subject to Confirmation & Reconciliation

Particulars	Outstanding for following periods from due date of payment*					Total
	Less than 6 months	6 months to 1 year	1-2 years	2-3 years	More than 3 years	
a) Undisputed Trade receivables – considered good	27,450					27,450
b) Undisputed Trade receivables – considered doubtful						-
Less: Allowance for bad and doubtful debts						-
c) Disputed Trade receivables – considered good						-
d) Disputed Trade receivables – considered doubtful						-
Total (31st March, 2022)	27,450					27,450
a) Undisputed Trade receivables – considered good	52,441					52,441
b) Undisputed Trade receivables – considered doubtful						-
Less: Allowance for bad and doubtful debts						-
c) Disputed Trade receivables – considered good						-
d) Disputed Trade receivables – considered doubtful						-
Total (31st March, 2021)	52,441					52,441

Particulars	(Rs in Thousands)	
	31st March, 2022	31st March, 2021
Note 8 : Trade Payables		
(A) Total outstanding dues of micro enterprises and small enterprises:		
Payable for Goods	51,091	63,668
Payable for Expenses	11,898	1,373
	62,990	65,041
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises:		
Payable for Goods	982	1,019
Payable for Expenses	7,402	4,793
	8,384	5,813
Total (Trade Payables)	71,374	70,854

Note E.1 : Trade Payables Ageing Schedule

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	62,990				62,990
(ii) Others	8,384				8,384
(iii) Disputed - MSME					-
(iv) Disputed - Others					-
Total (March 31, 2022)	71,374				71,374
(i) MSME	65,041				65,041
(ii) Others	5,813				5,813
(iii) Disputed - MSME					-
(iv) Disputed - Others					-
Total (March 31, 2021)	70,854				70,854



PREMIUM PLAST LTD
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31 Mar, 2022

Notes No. "9"- TANGIBLE ASSETS & CAPITAL WORK IN PROGRESS

PARTICULARS	RATE	GROSS BLOCK				DEPRECIATION		(Rs. In Thousands)		
		01/04/2021	ADDITION More than 180 days	ADDITION Less than 180 days	DEDUCTION	31/03/2022	YEAR	ON 31/03/2022	W.D.V. AS ON 31/03/2021	
FACTORY BUILDING	9.50%	55,129	-	983	-	56,112	3,541	21,395	34,717	37,275
FURNITURE AND FIXTURE	25.89%	5,992	-	81	-	6,072	537	4,454	1,618	2,074
COMPUTER	63.16%	376	63	250	-	689	57	342	347	91
DIES AND MOULD	31.23%	105,341	17,303	-	-	122,643	14,701	59,355	63,288	60,687
MOTOR CAR	31.23%	10,508	-	650	-	11,157	495	9,090	2,067	1,913
PLANT AND MACHINERY	18.10%	48,930	-	309	2,703	46,535	2,833	36,111	10,425	15,652
TOTAL		226,275	17,366	2,272	2,703	243,210	22,165	130,748	112,462	117,691



PREMIUM PLAST LIMITED

20 Significant Accounting Policies and practices

1 Basis of accounting

The financial statements are prepared and presented under the historical cost convention on accrual basis of accounting in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) and comply in all material aspects with the Accounting Standards (AS) specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014.

The accounting policies adopted in the preparation of these financial statements are consistent with those of the previous year.

2 Use of Estimates

The preparation of financial statements in conformity of Indian GAAP requires estimates and assumptions to be made that affect the reported amounts of assets and liabilities on the date of the financial statements. The reported amounts of revenues and expenses during the reporting period and the disclosures relating to contingent liabilities as on the date of the financial statements. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in outcomes different from the estimates. Difference between actual results and estimates are recognised in the period in which the results are known or materialize.

3 Inventories

Raw material & WIP is valued at cost or net realisable value, whichever is lower, as certified by the Company's management.

Stock in trade is valued at cost or net realisable value, whichever is lower, as certified by the Company's management.

4 Fixed Assets :

Fixed assets, whether tangible or intangible, are stated at cost less accumulated depreciation / net of Modvat / Cenvat (wherever claimed). The cost of fixed assets includes taxes, duties, freight and other incidental expenses incurred in relation to their acquisition and bringing the assets for their intended use.

5 Impairment of Assets:

An impairment loss is recognized in accordance with Accounting Standards-28 "Impairment of Assets" for the amount by which the asset's carrying amount exceeds its recoverable amount as on carrying date. There was no impairment loss on fixed assets on the basis of review carried out by the management.

6 Depreciation :

Depreciation is computed using the Written down Value Method ("WDV") as per the useful life of the asset as prescribed in part C of Schedule II of the Companies Act, 2013.

7 Precommencement of Business expenses

Precommencement of Business expenses / Amortisation of Exhibition expenses are amortized over a period of 5 years.

8 Sales/Revenue recognition of income and expenses

- a. Revenue from sales is recognised at the point of dispatch to the customers when the risk and reward stands transferred to the customer.
- b. Interest income is recognised on accrual basis.

9 Accounting For Taxes On Income :

- a. Provision for current tax is calculated in accordance with the provisions of the Income Tax Act, 1961 and is made annually based on tax liability computed after considering
- b. Deferred Tax Asset and Deferred tax liability is calculated by applying rates and tax laws that have been enacted or substantively enacted as on balance sheet date.
- c. Deferred Tax Liability are recognised & carried Forward to the extent that there is a reasonable certainty that sufficient future taxable income will be available against which such Deferred Tax Liability can be realised.



10 Accounting for effects in Foreign Exchange Rates :

- a. Transactions in foreign currency are recorded on initial recognition at the exchange rate prevailing at the time of the transaction.
- b. Monetary items (i.e. receivables, payables, loans etc.) denominated in foreign currency are reported using the closing exchange rate on which these were initially recorded/reported in previous financial statements are recognised as income/expenses in the period in which they arise.

11 Earning Per Share :

The Company reports basic and diluted Earnings per Share (EPS) in accordance with Accounting Standard 20 on Earning per Share. Basic EPS is computed by dividing the net profit or loss for the year by weighted average number of Equity shares outstanding during the year.

12 Retirement Benefits

No Accounting provisions has been made for Retirement Benefits to the Employees by the Company as per Accounting Standard AS-15.

13 Provisions, Contingent Liabilities and contingent assets:

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent Liabilities, if any, are not recognized but are disclosed by way of a note to accounts. Contingent assets are neither recognized nor disclosed in the financial statements.



B) Notes to Accounts

- 1 **Contingent Liabilities:**
There are no Contingent Liability as on the Balance sheet date hence no disclosure made.
- 2 As per the best estimate of the management, no provision is required to be made as per Accounting Standard (AS-29) Provisions, Contingent Liabilities and Contingent Assets notified by The Companies (Accounting Standard) Rules, 2006, in respect of present obligation as a result of past event that could lead to probable outflow of resources, which would be required to settle the obligation.
- 3 Information required under paragraphs 3 and 4 of part II to Schedule VI of the Companies Act, 1956 are stated to the extent applicable to the company.

a) **Payment to Directors under section 198 of the Companies Act, 2013** (Rs in Thousands)

	31/03/2022	As At 31/03/2021
Remuneration		
CHETAN DAVE	1,300	1,200
LOPA DAVE	370	270
		-
	1,670	1,470

Note : The above remuneration adheres to Section II of Part II of Schedule XIII of the Companies Act, 2013

b) **Payment to Auditors** (Rs in Thousands)

Particulars	As At 31/03/2022	As At 31/03/2021
Audit Fees	300	300
Income Tax Matter	300	300
	600	600

5 **Earning Per Share** (Rs in Thousands)

	As At 31/03/2022	As At 31/03/2021
Net Profit after tax as per Profit & Loss Account attributable to Equity Shareholders	7,770	7,567
Weighted Average number of Equity Shares used as denominator for	4,761	4,761
Basic & Diluted Earning per Share (Rs.)	1.63	1.59
Basic & Diluted Earning before exceptional items per Share (Rs.)	1.63	1.59
Face Value per Equity Share	10	10

- 6 As per Accounting Standard 18 – "Related Party Disclosures" notified by The Companies (Accounting Standard) Rules, 2006, the company's related parties are as under:

(Rs in Thousands)

i) Key Management personnel			
Name of the Persons	Relationship	Nature of Transaction	
CHETAN DAVE	Director	Director Remuneration	1,300
LOPA DAVE	Director	Director Remuneration	370
CHETAN DAVE	Director	Office Rent	500
LOPA DAVE	Director	Office Rent	500

ii) Other Related parties NIL

- 7 No borrowing costs have been capitalised during the year.
- 8 Balance of Sundry Debtors, Unsecured Loan, loan and advances given/ taken and Creditors, Application Money are subject to confirmation/reconciliation and adjustment, if any.
- 9 In the opinion of the Management, the Current Assets, Loans and advances have a value on realization in the ordinary course of business, at least equal to the amount at which they are state in the balance sheet. The provision for all known liabilities is adequate and not in excess of what is required.

10 Previous year figures have been regrouped / reclassified wherever necessary to conform to the current year's classification.

11 **Additional Regulatory Information**

a) **Details of Benami Property held:** No proceeding has been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

b) **Willful Defaulter:** The company has not been declared a willful defaulter by any bank or financial institution or other lender.

c) **Relationship with Struck off Companies** – The company do not have any transactions or balances with companies struck off under section 248 of the Companies Act, 2013 or section 550 of Companies Act, 1956.

d) **Registration of charges or satisfaction with Registrar of Companies (ROC)-**There has been no delay in registration or satisfaction of charges with the Registrar of Companies (ROC).

e) **Utilisation of Borrowed funds and share premium:**

i. The company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall –

1. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or

2. provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries;

ii. The company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall-

1. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or

2. provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

f) **Compliance with number of layers of companies-** The Company has complied with the number of layers prescribed under the Companies Act, 2013.

g) **Details of Crypto Currency or Virtual Currency-** The Company have not traded or invested in Crypto currency or Virtual Currency during the financial year.

h) **Undisclosed Income-** The Company do not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).

12 Their was no Crypto or Virtual Currency Transaction During FY 2021-22.

AS PER BOOKS PRODUCED BEFORE US

For and on behalf of the Board of Directors




AMAR PAREKH
M NO. 160526
CHARTERED ACCOUNTANT
Place: Mumbai
Date: 05/09/2022





CHETAN DAVE
Director



LOPA DAVE
Director

Ratios Working

F.Y. - 2020-21 F.Y. - 2021-22

F.Y. - 2020-21

F.Y. - 2021-22

A	Current Ratio	1.3192							
	F.Y. - 2020-21	1.3192							
B	Debt Equity Ratio	0.5525							
	F.Y. - 2020-21	0.5525							
C	Return on Equity Ratio	0.0826							
	F.Y. - 2020-21	0.0826							
D	Inventory Turnover ratio	3.3171							
	F.Y. - 2020-21	3.3171							
E	Trade Receivable Turnover ratio	7.0787							
	F.Y. - 2020-21	7.0787							
F	Trade payables turnover ratio	3.2165							
	F.Y. - 2020-21	3.2165							
G	Net capital turnover ratio	1.0675							
	F.Y. - 2020-21	1.0675							
H	Net profit ratio	0.0346							
	F.Y. - 2020-21	0.0346							
I	Return on Capital employed	0.4583							
	F.Y. - 2020-21	0.4583							
A	Current Asset		136,581,764	139,233,421					
	F.Y. - 2020-21		136,581,764	139,233,421					
B	Total Debt		51,819,824	25,578,381					
	F.Y. - 2020-21		51,819,824	25,578,381					
C	Net profit after taxes - pref dividend		7,566,546	7,770,337					
	F.Y. - 2020-21		7,566,546	7,770,337					
D	COGS		255,510,040	325,763,066					
	F.Y. - 2020-21		255,510,040	325,763,066					
E	Net credit sales		279,543,452	309,914,830					
	F.Y. - 2020-21		279,543,452	309,914,830					
F	Net credit purchases		185,152,741	238,611,566					
	F.Y. - 2020-21		185,152,741	238,611,566					
G	Net Sales		279,543,452	309,914,830					
	F.Y. - 2020-21		279,543,452	309,914,830					
H	Net profit		9,667,548	9,723,305					
	F.Y. - 2020-21		9,667,548	9,723,305					
I	Earnings before interest and taxes		66,740,919	66,120,888					
	F.Y. - 2020-21		66,740,919	66,120,888					
A	Current Liabilities		103,536,322						
	F.Y. - 2020-21		103,536,322						
B	Shareholder's Equity		93,794,010						
	F.Y. - 2020-21		93,794,010						
C	Average shareholders equity		90,523,078						
	F.Y. - 2020-21		90,523,078						
D	Average inventory		77,028,729						
	F.Y. - 2020-21		77,028,729						
E	Average trade receivables		39,490,550						
	F.Y. - 2020-21		39,490,550						
F	Average trade payables		57,583,034						
	F.Y. - 2020-21		57,583,034						
G	Average working capital		261,876,249						
	F.Y. - 2020-21		261,876,249						
H	Net sales		279,543,452						
	F.Y. - 2020-21		279,543,452						
I	Capital employed		145,613,834						
	F.Y. - 2020-21		145,613,834						

