

Balance Sheet as at 31st March 2024

₹ in lakhs

| Particulars                                                        | Note No. | As at 31st March 2024 | As at 31st March 2023 |
|--------------------------------------------------------------------|----------|-----------------------|-----------------------|
| <b>EQUITY AND LIABILITIES</b>                                      |          |                       |                       |
| <b>Shareholder's funds</b>                                         |          |                       |                       |
| Share capital                                                      | 1        | 87.07                 | 87.07                 |
| Reserves and surplus                                               | 2        | 302.16                | 243.36                |
| Money received against share warrants                              |          |                       |                       |
|                                                                    |          | <b>389.23</b>         | <b>330.43</b>         |
| <b>Share application money pending allotment</b>                   |          |                       |                       |
| <b>Non-current liabilities</b>                                     |          |                       |                       |
| Long-term borrowings                                               | 3        | 221.85                | 950.93                |
| Deferred tax liabilities (Net)                                     | 4        | 19.49                 | 20.54                 |
| Other long term liabilities                                        |          |                       |                       |
| Long-term provisions                                               | 5        |                       |                       |
|                                                                    |          | <b>241.34</b>         | <b>971.48</b>         |
| <b>Current liabilities</b>                                         |          |                       |                       |
| Short-term borrowings                                              | 6        | 463.58                | 394.86                |
| Trade payables                                                     | 7        |                       |                       |
| (A) Micro enterprises and small enterprises                        |          |                       |                       |
| (B) Others                                                         |          | 814.17                | 144.67                |
| Other current liabilities                                          | 8        | 89.71                 | 170.52                |
| Short-term provisions                                              | 5        | 22.69                 | 17.67                 |
|                                                                    |          | <b>1,390.15</b>       | <b>727.73</b>         |
| <b>TOTAL</b>                                                       |          | <b>2,020.72</b>       | <b>2,029.63</b>       |
| <b>ASSETS</b>                                                      |          |                       |                       |
| <b>Non-current assets</b>                                          |          |                       |                       |
| Property, Plant and Equipment and Intangible assets                | 9        |                       |                       |
| Property, Plant and Equipment                                      |          | 319.74                | 309.70                |
| Intangible assets                                                  |          |                       |                       |
| Capital work-in-Progress                                           |          |                       |                       |
| Intangible assets under development                                |          |                       |                       |
| Non-current investments                                            |          |                       |                       |
| Deferred tax assets (net)                                          | 4        |                       |                       |
| Long-term loans and advances                                       | 10       | 2.65                  | 2.34                  |
| Other non-current assets                                           |          |                       |                       |
|                                                                    |          | <b>322.39</b>         | <b>312.04</b>         |
| <b>Current assets</b>                                              |          |                       |                       |
| Current investments                                                |          |                       |                       |
| Inventories                                                        | 11       | 1,143.47              | 1,087.62              |
| Trade receivables                                                  | 12       | 443.71                | 372.38                |
| Cash and cash equivalents                                          | 13       | 26.92                 | 27.65                 |
| Short-term loans and advances                                      | 10       |                       |                       |
| Other current assets                                               | 14       | 84.23                 | 229.94                |
|                                                                    |          | <b>1,698.33</b>       | <b>1,717.58</b>       |
| <b>TOTAL</b>                                                       |          | <b>2,020.72</b>       | <b>2,029.63</b>       |
| <b>SIGNIFICANT ACCOUNTING POLICIES &amp; NOTES TO THE ACCOUNTS</b> | 27       |                       |                       |

For Chamunda Petro Chemicals Pvt. Ltd.

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For AKHILESH CHANDRA & ASSOCIATES

Chartered Accountant

(FRN: 021444N)

For Chamunda Petro Chemicals Pvt. Ltd.

For and on behalf of the Board of Directors

Isar  
Director

AKHILESH CHANDRA  
FCA  
Membership No.: 508980  
Place: NEW DELHI  
Date: 06/09/2024

RAJESH KUMAR AGGARWAL  
Director  
DIN: 01003361

ISRAR  
Director  
DIN: 09753880

UDIN: 24508980 BKEFMS4112

Statement of Profit and loss for the year ended 31st March 2024

₹ in lakhs

| Particulars                                                                    | Note No.  | 31st March 2024  | 31st March 2023 |
|--------------------------------------------------------------------------------|-----------|------------------|-----------------|
| <b>Revenue</b>                                                                 |           |                  |                 |
| Revenue from operations                                                        | 15        | 10,661.96        | 8,594.66        |
| Less: Excise duty                                                              |           |                  |                 |
| <b>Net Sales</b>                                                               |           | <b>10,661.96</b> | <b>8,594.66</b> |
| Other income                                                                   | 16        | 1.65             | 4.36            |
| <b>Total Income</b>                                                            |           | <b>10,663.60</b> | <b>8,599.02</b> |
| <b>Expenses</b>                                                                |           |                  |                 |
| Cost of material Consumed                                                      | 17        | 8,932.48         | 7,402.23        |
| Purchase of stock-in-trade                                                     |           |                  |                 |
| Changes in inventories                                                         | 19        | 230.35           | 93.34           |
| Employee benefit expenses                                                      | 20        | 53.47            | 65.86           |
| Finance costs                                                                  | 21        | 35.82            | 19.59           |
| Depreciation and amortization expenses                                         | 22        | 22.30            | 22.80           |
| Other expenses                                                                 | 23        | 1,307.66         | 931.48          |
| <b>Total expenses</b>                                                          |           | <b>10,582.08</b> | <b>8,535.30</b> |
| <b>Profit before exceptional, extraordinary and prior period items and tax</b> |           | <b>81.52</b>     | <b>63.72</b>    |
| Exceptional items                                                              |           |                  |                 |
| <b>Profit before extraordinary and prior period items and tax</b>              |           | <b>81.52</b>     | <b>63.72</b>    |
| Extraordinary items                                                            |           |                  |                 |
| Prior period item                                                              |           |                  |                 |
| <b>Profit before tax</b>                                                       |           | <b>81.52</b>     | <b>63.72</b>    |
| <b>Tax expenses</b>                                                            |           |                  |                 |
| Current tax                                                                    | 24        | 22.80            | 16.00           |
| Deferred tax                                                                   | 25        | (1.05)           | (1.39)          |
| Excess/short provision relating earlier year tax                               |           |                  |                 |
| <b>Profit(Loss) for the period</b>                                             |           | <b>59.78</b>     | <b>49.12</b>    |
| <b>Earning per share-in ₹</b>                                                  |           |                  |                 |
| <b>Basic</b>                                                                   | <b>26</b> |                  |                 |
| Before extraordinary Items                                                     |           | 6.87             | 5.64            |
| After extraordinary Adjustment                                                 |           | 6.87             | 5.64            |
| <b>Diluted</b>                                                                 |           |                  |                 |
| Before extraordinary Items                                                     |           |                  |                 |
| After extraordinary Adjustment                                                 |           |                  |                 |
| <b>SIGNIFICANT ACCOUNTING POLICIES &amp; NOTES TO THE ACCOUNTS</b>             | <b>27</b> |                  |                 |

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For AKHILESH CHANDRA & ASSOCIATES

Chartered Accountant

(FRN: 021444N)

For and on behalf of the Board of Directors

AKHILESH CHANDRA  
FCA  
Membership No.: 508980  
Place: NEW DELHI  
Date: 06/09/2024

RAJESH KUMAR AGGARWAL  
Director  
DIN: 01003361

ISRAR  
Director  
DIN: 09753880

For Chamunda Petro Chemicals Pvt. Ltd.

For Chamunda Petro Chemicals Pvt. Ltd.

Director

Director

UAIN : 245089803KEFM54112

**Notes to Financial statements for the year ended 31st March 2024**

The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.

**Note No. 1 Share Capital**

₹ in lakhs

| Particulars                                                       | As at 31st March 2024 | As at 31st March 2023 |
|-------------------------------------------------------------------|-----------------------|-----------------------|
| <b>Authorised :</b>                                               |                       |                       |
| 975000 (31/03/2023:975000) Equity shares of Rs. 10.00/- par value | 97.50                 | 97.50                 |
| <b>Issued :</b>                                                   |                       |                       |
| 870715 (31/03/2023:870715) Equity shares of Rs. 10.00/- par value | 87.07                 | 87.07                 |
| <b>Subscribed and paid-up :</b>                                   |                       |                       |
| 870715 (31/03/2023:870715) Equity shares of Rs. 10.00/- par value | 87.07                 | 87.07                 |
| <b>Total</b>                                                      | <b>87.07</b>          | <b>87.07</b>          |

**Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period**

**Equity shares**

₹ in lakhs

|                                           | As at 31st March 2024 |              | As at 31st March 2023 |              |
|-------------------------------------------|-----------------------|--------------|-----------------------|--------------|
|                                           | No. of Shares         | Amount       | No. of Shares         | Amount       |
| <b>At the beginning of the period</b>     | 8,70,715              | 87.07        | 8,70,715              | 87.07        |
| Issued during the Period                  |                       |              |                       |              |
| Redeemed or bought back during the period |                       |              |                       |              |
| <b>Outstanding at end of the period</b>   | <b>8,70,715</b>       | <b>87.07</b> | <b>8,70,715</b>       | <b>87.07</b> |

**Right, Preferences and Restriction attached to shares**

**Equity shares**

The company has only one class of Equity having a par value Rs. 10.00 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

**Details of shareholders holding more than 5% shares in the company**

| Type of Share | Name of Shareholders  | As at 31st March 2024 |              | As at 31st March 2023 |              |
|---------------|-----------------------|-----------------------|--------------|-----------------------|--------------|
|               |                       | No. of Shares         | % of Holding | No. of Shares         | % of Holding |
| Equity        | RAJESH KUMAR AGGARWAL | 8,65,715              | 99.43        | 8,65,715              | 99.43        |
|               | <b>Total :</b>        | <b>8,65,715</b>       | <b>99.43</b> | <b>8,65,715</b>       | <b>99.43</b> |

**Details of shares held by Promoters**

|                       |                     | Current Year        |       |               |       |          | Previous Year       |       |               |       |          |
|-----------------------|---------------------|---------------------|-------|---------------|-------|----------|---------------------|-------|---------------|-------|----------|
|                       |                     | Shares at beginning |       | Shares at end |       | % Change | Shares at beginning |       | Shares at end |       | % Change |
| Promoter name         | Particulars         | Number              | %     | Number        | %     |          | Number              | %     | Number        | %     |          |
| RAJESH KUMAR AGGARWAL | Equity [NV: 10.00 ] | 865715              | 99.43 | 865715        | 99.43 | 0        | 865715              | 99.43 | 865715        | 99.43 | 0.00     |
| <b>Total</b>          |                     | <b>865715</b>       |       | <b>865715</b> |       |          | <b>865715</b>       |       | <b>865715</b> |       |          |

For Chamunda Petro Chemicals Pvt. Ltd.

Director

For Chamunda Petro Chemicals Pvt. Ltd.

Director



**Note No. 2 Reserves and surplus**

₹ in lakhs

| Particulars                                                | As at 31st March 2024 | As at 31st March 2023 |
|------------------------------------------------------------|-----------------------|-----------------------|
| <b>Surplus</b>                                             |                       |                       |
| Opening Balance                                            | 243.36                | 194.30                |
| Add: Profit for the year                                   | 59.78                 | 49.12                 |
| Less: Adjusted of Depreciation and Any Other Appropriation | (0.97)                | (0.06)                |
| <b>Closing Balance</b>                                     | <b>302.17</b>         | <b>243.36</b>         |
| <b>Balance carried to balance sheet</b>                    | <b>302.17</b>         | <b>243.36</b>         |

**Note No. 3 Long-term borrowings**

₹ in lakhs

| Particulars                                 | As at 31st March 2024 |                       |               | As at 31st March 2023 |                       |               |
|---------------------------------------------|-----------------------|-----------------------|---------------|-----------------------|-----------------------|---------------|
|                                             | Non-Curre<br>nt       | Current<br>Maturities | Total         | Non-Curre<br>nt       | Current<br>Maturities | Total         |
| <b>Term Loan - From banks</b>               |                       |                       |               |                       |                       |               |
| Term Loan from Banks                        | 76.31                 |                       | 76.31         | 93.37                 |                       | 93.37         |
|                                             | <b>76.31</b>          |                       | <b>76.31</b>  | <b>93.37</b>          |                       | <b>93.37</b>  |
| <b>Other Loans and advances</b>             |                       |                       |               |                       |                       |               |
| Unsecured Loan From Directors and Relatives | 145.54                |                       | 145.54        | 857.56                |                       | 857.56        |
|                                             | <b>145.54</b>         |                       | <b>145.54</b> | <b>857.56</b>         |                       | <b>857.56</b> |
| <b>The Above Amount Includes</b>            |                       |                       |               |                       |                       |               |
| Secured Borrowings                          | 76.31                 |                       | 76.31         | 93.37                 |                       | 93.37         |
| Unsecured Borrowings                        | 145.54                |                       | 145.54        | 857.56                |                       | 857.56        |
| <b>Net Amount</b>                           | <b>221.85</b>         | <b>0</b>              | <b>221.85</b> | <b>950.93</b>         | <b>0</b>              | <b>950.93</b> |

**Term Loan from HDFC Bank Limited**

First charge by way of Hypothecation of plant & machineries.

**Note No. 4 Deferred Tax**

₹ in lakhs

| Particulars                         | As at 31st March 2024 | As at 31st March 2023 |
|-------------------------------------|-----------------------|-----------------------|
| <b>Deferred tax liability</b>       |                       |                       |
| Deferred Tax Liability              | 19.49                 | 20.54                 |
| <b>Gross deferred tax liability</b> | <b>19.49</b>          | <b>20.54</b>          |
| <b>Net deferred tax liability</b>   | <b>19.49</b>          | <b>20.54</b>          |

**Note No. 5 Provisions**

₹ in lakhs

| Particulars             | As at 31st March 2024 |              |              | As at 31st March 2023 |              |              |
|-------------------------|-----------------------|--------------|--------------|-----------------------|--------------|--------------|
|                         | Long-term             | Short-term   | Total        | Long-term             | Short-term   | Total        |
| <b>Other provisions</b> |                       |              |              |                       |              |              |
| Current tax provision   |                       | 22.69        | 22.69        |                       | 17.67        | 17.67        |
|                         |                       | <b>22.69</b> | <b>22.69</b> |                       | <b>17.67</b> | <b>17.67</b> |
| <b>Total</b>            |                       | <b>22.69</b> | <b>22.69</b> |                       | <b>17.67</b> | <b>17.67</b> |

**Note No. 6 Short-term borrowings**

₹ in lakhs

| Particulars                                    | As at 31st March 2024 | As at 31st March 2023 |
|------------------------------------------------|-----------------------|-----------------------|
| <b>Loans Repayable on Demands - From banks</b> |                       |                       |
| Working Capital Loan from Banks                | 344.41                | 394.86                |
|                                                | <b>344.41</b>         | <b>394.86</b>         |
| <b>Loans and Advances from related parties</b> |                       |                       |
| Loans directors Unsecured                      | 119.17                |                       |
|                                                | <b>119.17</b>         |                       |
| <b>Total</b>                                   | <b>463.58</b>         | <b>394.86</b>         |

**For Chamunda Petro Chemicals Pvt. Ltd.**

**For Chamunda Petro Chemicals Pvt. Ltd.**

Director

Director

**Working Capital Loan from Banks**

Primary Security: First charges by way of Hypothecation of RM, SIP, Finished Goods, Consumables, Books Debts & other current assets.

Equitable Mortgage :Extension of Equitable Mortgage of Industrial Land ad measuring 4000 sq. mtrs along with existing building belonging to the company situated at E-35 & E-35A, (EACH ADMEASURING 2000 SQ MTR) industrial area, gudli tehsil mavli Udaipur.

**Note No. 7 Trade payables**

₹ in lakhs

| Particulars                       | As at 31st March 2024 | As at 31st March 2023 |
|-----------------------------------|-----------------------|-----------------------|
| <b>(B) Others</b>                 |                       |                       |
| Trade Paybles for Goods           | 779.03                | 97.76                 |
| Trade Paybles for Other Supplies. | 34.01                 | 36.45                 |
| Trade Paybles for Services/Others | 1.13                  | 10.46                 |
|                                   | <b>814.17</b>         | <b>144.67</b>         |
| <b>Total</b>                      | <b>814.17</b>         | <b>144.67</b>         |

**Note No. 8 Other current liabilities**

₹ in lakhs

| Particulars                       | As at 31st March 2024 | As at 31st March 2023 |
|-----------------------------------|-----------------------|-----------------------|
| <b>Income Received in Advance</b> |                       |                       |
| Advance from Customer             | 83.83                 | 164.69                |
|                                   | <b>83.83</b>          | <b>164.69</b>         |
| <b>Others payables</b>            |                       |                       |
| Statutory Liabilities             | 5.88                  | 5.83                  |
|                                   | <b>5.88</b>           | <b>5.83</b>           |
| <b>Total</b>                      | <b>89.71</b>          | <b>170.52</b>         |

For Chamunda Petro Chemicals Pvt. Ltd.

Director

For Chamunda Petro Chemicals Pvt. Ltd.

Director



CHAMUNDA PETROCHEMICALS PRIVATE LIMITED  
E-35 & E-35 A, GUDLI, TEHSIL MAVLI,, RIICO INDUSTRIAL AREA, UDAIPUR-313024  
CIN : U24119RJ2005PTC021822

(F.Y. 2023-2024)

**Note No. 9 Property, Plant and Equipment and Intangible assets as at 31st March 2024**

₹ in lakhs

| Assets                   | Gross Block                  |                           |                                             |                          | Accumulated Depreciation/ Amortisation |                              |                          |                                        | Net Block                     |                               |
|--------------------------|------------------------------|---------------------------|---------------------------------------------|--------------------------|----------------------------------------|------------------------------|--------------------------|----------------------------------------|-------------------------------|-------------------------------|
|                          | Balance as at 1st April 2023 | Additions during the year | Addition on account of business acquisition | Deletion during the year | Balance as at 31st March 2024          | Balance as at 1st April 2023 | Provided during the year | Deletion / adjustments during the year | Balance as at 31st March 2024 | Balance as at 31st March 2023 |
| <b>A Tangible assets</b> |                              |                           |                                             |                          |                                        |                              |                          |                                        |                               |                               |
| Own Assets               |                              |                           |                                             |                          |                                        |                              |                          |                                        |                               |                               |
| Fixed Assets             | 561.57                       | 33.31                     |                                             |                          | 594.88                                 | 251.88                       | 22.30                    | (0.97)                                 | 275.15                        | 319.74                        |
| <b>Total (A)</b>         | <b>561.57</b>                | <b>33.31</b>              |                                             |                          | <b>594.88</b>                          | <b>251.88</b>                | <b>22.30</b>             | <b>(0.97)</b>                          | <b>275.15</b>                 | <b>319.74</b>                 |
| <b>P.Y Total</b>         | <b>547.03</b>                | <b>14.54</b>              |                                             |                          | <b>561.57</b>                          | <b>229.01</b>                | <b>22.80</b>             | <b>(0.06)</b>                          | <b>251.88</b>                 | <b>309.70</b>                 |

**General Notes :**

- No depreciation if remaining useful life is negative or zero.
- Depreciation is calculated on pro-rata basis in case assets is purchased/sold during current F.Y.
- If above assets is used for any time during the year for double shift, the depreciation will increase by 50% for that period and in case of the triple shift the depreciation shall be calculated on the basis of 100% for that period.
- In case of leap year, depreciation is calculated on the basis of 366 days in a year.

For Chamunda Petro Chemicals Pvt. Ltd.

Director

For Chamunda Petro Chemicals Pvt. Ltd.

Director



**Note No. 10 (i) Loans and advances**

₹ in lakhs

| Particulars              | As at 31st March 2024 |            | As at 31st March 2023 |            |
|--------------------------|-----------------------|------------|-----------------------|------------|
|                          | Long-term             | Short-term | Long-term             | Short-term |
| <b>Security Deposit</b>  |                       |            |                       |            |
| Secured, considered good | 2.65                  |            | 2.34                  |            |
|                          | <b>2.65</b>           |            | <b>2.34</b>           |            |
| <b>Total</b>             | <b>2.65</b>           |            | <b>2.34</b>           |            |

**Note No. 11 Inventories**

₹ in lakhs

| Particulars                                     | As at 31st March 2024 | As at 31st March 2023 |
|-------------------------------------------------|-----------------------|-----------------------|
| (Valued at cost or NRV unless otherwise stated) |                       |                       |
| Finished Goods                                  | 354.33                | 584.68                |
| Raw Material                                    | 789.14                | 502.93                |
| <b>Total</b>                                    | <b>1,143.47</b>       | <b>1,087.62</b>       |

**Note No. 12 Trade receivables**

₹ in lakhs

| Particulars                        | As at 31st March 2024 | As at 31st March 2023 |
|------------------------------------|-----------------------|-----------------------|
| Secured, Considered good           |                       |                       |
| Unsecured, Considered Good         | 443.71                | 372.37                |
| Doubtful                           |                       |                       |
| Allowance for doubtful receivables |                       |                       |
| <b>Total</b>                       | <b>443.71</b>         | <b>372.37</b>         |

**(Current Year)**

₹ in lakhs

| Particulars                                             | Outstanding for following periods from due date of payment |                   |           |           |                   | Total  |
|---------------------------------------------------------|------------------------------------------------------------|-------------------|-----------|-----------|-------------------|--------|
|                                                         | Less than 6 months                                         | 6 months - 1 year | 1-2 years | 2-3 years | More than 3 years |        |
| (i) Undisputed Trade receivables (considered good)      | 226.46                                                     | 13.25             | 54.78     | 47.62     | 101.60            | 443.71 |
| (ii) Undisputed Trade Receivables (considered doubtful) |                                                            |                   |           |           |                   |        |
| (iii) Disputed Trade Receivables considered good        |                                                            |                   |           |           |                   |        |
| (iv) Disputed Trade Receivables considered doubtful     |                                                            |                   |           |           |                   |        |
| (v) Provision for doubtful receivables                  |                                                            |                   |           |           |                   |        |

**(Previous Year)**

₹ in lakhs

| Particulars                                             | Outstanding for following periods from due date of payment |                   |           |           |                   | Total  |
|---------------------------------------------------------|------------------------------------------------------------|-------------------|-----------|-----------|-------------------|--------|
|                                                         | Less than 6 months                                         | 6 months - 1 year | 1-2 years | 2-3 years | More than 3 years |        |
| (i) Undisputed Trade receivables (considered good)      | 168.04                                                     | 4.23              | 51.01     | 44.23     | 104.86            | 372.37 |
| (ii) Undisputed Trade Receivables (considered doubtful) |                                                            |                   |           |           |                   |        |
| (iii) Disputed Trade Receivables considered good        |                                                            |                   |           |           |                   |        |
| (iv) Disputed Trade Receivables considered doubtful     |                                                            |                   |           |           |                   |        |
| (v) Provision for doubtful receivables                  |                                                            |                   |           |           |                   |        |



For Chamunda Petro Chemicals Pvt. Ltd.

*[Signature]*

Director

For Chamunda Petro Chemicals Pvt. Ltd.

*[Signature]*  
Director

**Note No. 13 Cash and cash equivalents**

₹ in lakhs

| Particulars               | As at 31st March 2024 | As at 31st March 2023 |
|---------------------------|-----------------------|-----------------------|
| <b>Balance with banks</b> |                       |                       |
| In Current Account        | 0.59                  | 0.85                  |
| In Fixed Deposit Account  | 26.05                 | 24.61                 |
| <b>Total</b>              | <b>26.64</b>          | <b>25.46</b>          |
| <b>Cash in hand</b>       |                       |                       |
| Cash in hand              | 0.28                  | 2.19                  |
| <b>Total</b>              | <b>0.28</b>           | <b>2.19</b>           |
| <b>Total</b>              | <b>26.92</b>          | <b>27.65</b>          |

**Note No. 14 Other current assets**

₹ in lakhs

| Particulars                         | As at 31st March 2024 | As at 31st March 2023 |
|-------------------------------------|-----------------------|-----------------------|
| <b>Other Assets</b>                 |                       |                       |
| Advance IncomeTax/TDS               | 7.69                  | 23.47                 |
| Advances to Parties                 | 6.04                  | 71.99                 |
| Duties and Taxes Recoverable        | 69.23                 | 128.89                |
| Loans and Advances to Related Party | 0.44                  | 5.08                  |
| Loans and Advances to Others        | 0.83                  | 0.51                  |
| <b>Total</b>                        | <b>84.23</b>          | <b>229.94</b>         |

**Note No. 15 Revenue from operations**

₹ in lakhs

| Particulars                        | 31st March 2024  | 31st March 2023 |
|------------------------------------|------------------|-----------------|
| <b>Sale of products</b>            |                  |                 |
| Gross Sales                        | 10,661.96        | 8,594.66        |
|                                    | <b>10,661.96</b> | <b>8,594.66</b> |
| <b>Net revenue from operations</b> | <b>10,661.96</b> | <b>8,594.66</b> |

**Note No. 16 Other income**

₹ in lakhs

| Particulars                       | 31st March 2024 | 31st March 2023 |
|-----------------------------------|-----------------|-----------------|
| <b>Interest Income</b>            |                 |                 |
| Interest on FDR                   | 1.60            | 1.29            |
| Interest on IT Refund             | 0.00            | 1.14            |
|                                   | <b>1.60</b>     | <b>2.43</b>     |
| <b>Other non-operating income</b> |                 |                 |
| Misc. Income                      | 0.05            | 1.93            |
|                                   | <b>0.05</b>     | <b>1.93</b>     |
| <b>Total</b>                      | <b>1.65</b>     | <b>4.36</b>     |

**Note No. 17 Cost of material Consumed**

₹ in lakhs

| Particulars                       | 31st March 2024 | 31st March 2023 |
|-----------------------------------|-----------------|-----------------|
| <b>Inventory at the beginning</b> |                 |                 |
| Raw Material                      | 502.93          | 1,275.49        |
|                                   | <b>502.93</b>   | <b>1,275.49</b> |
| <b>Add: Purchase</b>              |                 |                 |
| Raw Material                      | 9,218.69        | 6,629.67        |
|                                   | <b>9,218.69</b> | <b>6,629.67</b> |
| <b>Less:-Inventory at the end</b> |                 |                 |
| Raw Material                      | 789.14          | 502.93          |
|                                   | <b>789.14</b>   | <b>502.93</b>   |
| <b>Total</b>                      | <b>8,932.48</b> | <b>7,402.23</b> |



For Chamunda Petro Chemicals Pvt. Ltd.

Director

For Chamunda Petro Chemicals Pvt. Ltd.

Director

Details of material consumed

₹ in lakhs

| Particulars              | 31st March 2024 | 31st March 2023 |
|--------------------------|-----------------|-----------------|
| <b>Raw Material</b>      |                 |                 |
| Consumption raw material | 8,932.48        | 7,402.23        |
|                          | <b>8,932.48</b> | <b>7,402.23</b> |
| <b>Total</b>             | <b>8,932.48</b> | <b>7,402.23</b> |

Details of inventory

₹ in lakhs

| Particulars              | 31st March 2024 | 31st March 2023 |
|--------------------------|-----------------|-----------------|
| <b>Raw Material</b>      |                 |                 |
| Consumption raw material | 789.14          | 502.93          |
|                          | <b>789.14</b>   | <b>502.93</b>   |
| <b>Total</b>             | <b>789.14</b>   | <b>502.93</b>   |

Details of purchase

₹ in lakhs

| Particulars              | 31st March 2024 | 31st March 2023 |
|--------------------------|-----------------|-----------------|
| <b>Raw Material</b>      |                 |                 |
| Consumption raw material | 9,218.69        | 6,629.67        |
|                          | <b>9,218.69</b> | <b>6,629.67</b> |
| <b>Total</b>             | <b>9,218.69</b> | <b>6,629.67</b> |

Note No. 19 Changes in inventories

₹ in lakhs

| Particulars                                   | 31st March 2024 | 31st March 2023 |
|-----------------------------------------------|-----------------|-----------------|
| <b>Inventory at the end of the year</b>       |                 |                 |
| Finished Goods                                | 354.33          | 584.68          |
|                                               | <b>354.33</b>   | <b>584.68</b>   |
| <b>Inventory at the beginning of the year</b> |                 |                 |
| Finished Goods                                | 584.68          | 678.02          |
|                                               | <b>584.68</b>   | <b>678.02</b>   |
| <b>(Increase)/decrease in inventories</b>     |                 |                 |
| Finished Goods                                | 230.35          | 93.34           |
|                                               | <b>230.35</b>   | <b>93.34</b>    |

Note No. 20 Employee benefit expenses

₹ in lakhs

| Particulars                                     | 31st March 2024 | 31st March 2023 |
|-------------------------------------------------|-----------------|-----------------|
| <b>Salaries and Wages</b>                       |                 |                 |
| Salary and wages                                | 52.08           | 55.97           |
| Director Remuneration                           | 0.00            | 6.58            |
|                                                 | <b>52.08</b>    | <b>62.55</b>    |
| <b>Contribution to provident and other fund</b> |                 |                 |
| ESIC                                            | 0.31            | 0.55            |
|                                                 | <b>0.31</b>     | <b>0.55</b>     |
| <b>Staff welfare Expenses</b>                   |                 |                 |
| Staff Welfare/Diwali Expences                   | 1.09            | 2.77            |
|                                                 | <b>1.09</b>     | <b>2.77</b>     |
| <b>Total</b>                                    | <b>53.48</b>    | <b>65.87</b>    |

Note No. 21 Finance costs

₹ in lakhs

| Particulars                              | 31st March 2024 | 31st March 2023 |
|------------------------------------------|-----------------|-----------------|
| <b>Interest</b>                          |                 |                 |
| Interest on LC / Bill Discounting        | 0.00            | 7.47            |
| Interest to Bank on Cash Credit          | 27.82           | 3.16            |
| Interest to Bank on Term Loan / Car Loan | 7.99            | 8.96            |
|                                          | <b>35.81</b>    | <b>19.59</b>    |
| <b>Total</b>                             | <b>35.81</b>    | <b>19.59</b>    |



For Chamunda Petro Chemicals Pvt. Ltd.

Director

For Chamunda Petro Chemicals Pvt. Ltd.

Director

**Note No. 22 Depreciation and amortization expenses**

₹ in lakhs

| Particulars                     | 31st March 2024 | 31st March 2023 |
|---------------------------------|-----------------|-----------------|
| Depreciation on tangible assets | 22.30           | 22.80           |
| <b>Total</b>                    | <b>22.30</b>    | <b>22.80</b>    |

**Note No. 23 Other expenses**

₹ in lakhs

| Particulars                                             | 31st March 2024 | 31st March 2023 |
|---------------------------------------------------------|-----------------|-----------------|
| CFS Charges                                             | 123.36          | 55.93           |
| Clearing and Handling Charges                           | 46.12           | 25.82           |
| Freight and Cartage Charges                             | 526.15          | 452.15          |
| Import Duty                                             | 218.17          | 48.35           |
| Pumping Charges                                         | 14.79           | 6.78            |
| Shipping Line Charges                                   | 192.07          | 116.65          |
| Audit fees                                              | 0.55            | 0.55            |
| Bank charges                                            | 0.99            | 2.53            |
| Business Promotion                                      | 0.00            | 0.04            |
| Cargo Handling Charges                                  | 1.77            | 0.00            |
| Cargo Inspection / Supervision Charges                  | 0.37            | 0.85            |
| GST late Fees and Penalty and Interest on Custom Duties | 6.28            | 2.02            |
| Container Line Charges                                  | 43.93           | 4.52            |
| Conveyance                                              | 0.44            | 0.43            |
| Damage Charges                                          | 0.77            | 0.00            |
| Detention Charges                                       | 34.45           | 16.98           |
| Donation                                                | 0.00            | 0.21            |
| Duty Credit Scrips                                      | 0.00            | 86.08           |
| Insurance Expenses                                      | 11.03           | 7.66            |
| Lab Misc. Expenses                                      | 1.10            | 2.60            |
| Legal and professional expenses                         | 0.42            | 0.68            |
| Loading and Unloading Charges                           | 2.93            | 2.29            |
| Misc Expenses                                           | 0.10            | 0.13            |
| Office Expenses                                         | 0.58            | 1.09            |
| Demurrage Charges                                       | 7.02            | 0.00            |
| Power and Electricity Expenses                          | 14.25           | 21.70           |
| Printing and Stationary                                 | 0.10            | 0.10            |
| Repairs and Maintenance - Others                        | 1.02            | 0.67            |
| Repairs and Maintenance Plant and Machinery             | 7.17            | 12.11           |
| ROC Filling Fees                                        | 0.03            | 0.14            |
| Short and Excess                                        | 0.07            | 0.00            |
| Storage Charges                                         | 43.61           | 59.50           |
| Tax Audit Fees                                          | 0.20            | 0.20            |
| Telephone expenses                                      | 0.22            | 0.19            |
| Tour and Travelling/Conveyance Expenses                 | 3.02            | 0.22            |
| Licence Renewal Fees                                    | 3.39            | 1.82            |
| Cost Audit Fees                                         | 0.50            | 0.50            |
| Bad debts (Amount is less than 1 lakh)                  | 0.69            |                 |
| <b>Total</b>                                            | <b>1,307.66</b> | <b>931.48</b>   |

**Note No. 24 Current tax**

₹ in lakhs

| Particulars                            | 31st March 2024 | 31st March 2023 |
|----------------------------------------|-----------------|-----------------|
| Current tax pertaining to current year | 22.80           | 16.00           |
| <b>Total</b>                           | <b>22.80</b>    | <b>16.00</b>    |



For Chamunda Petro Chemicals Pvt. Ltd.

*[Signature]*

Director

For Chamunda Petro Chemicals Pvt. Ltd.

*[Signature]*  
Director

**Note No. 25 Deferred tax**

₹ in lakhs

| Particulars            | 31st March 2024 | 31st March 2023 |
|------------------------|-----------------|-----------------|
| Deffered Tax Liability | (1.05)          | (1.39)          |
| <b>Total</b>           | <b>(1.05)</b>   | <b>(1.39)</b>   |

**Note No. 10(a) (a) Loans and advances : Security Deposit: Secured, considered good**

₹ in lakhs

| Particulars                                 | As at 31st March 2024 |            | As at 31st March 2023 |            |
|---------------------------------------------|-----------------------|------------|-----------------------|------------|
|                                             | Long-term             | Short-term | Long-term             | Short-term |
| Security Deposit Unsecured, Considered Good | 2.65                  |            | 2.34                  |            |
| <b>Total</b>                                | <b>2.65</b>           |            | <b>2.34</b>           |            |

**Note No. 17 Value of import and indigenous material consumed**

₹ in lakhs

| Particulars              | Unit of Measurement | 31st March 2024 |          | 31st March 2023 |          |
|--------------------------|---------------------|-----------------|----------|-----------------|----------|
|                          |                     | Value           | Quantity | Value           | Quantity |
| <b>Raw Material</b>      |                     |                 |          |                 |          |
| Consumption raw material |                     | 8,932.48        |          | 7,402.23        |          |
|                          |                     | 8,932.48        |          | 7,402.23        |          |

₹ in lakhs

| Particulars           | 31st March 2024 |                       | 31st March 2023 |                       |
|-----------------------|-----------------|-----------------------|-----------------|-----------------------|
|                       | Value           | %to total Consumption | value           | %to total Consumption |
| <b>Raw Material</b>   |                 |                       |                 |                       |
| Indigenous / Imported | 8,932.48        | 100.00                | 7,402.23        | 100.00                |
|                       | 8,932.48        | 100.00                | 7,402.23        | 100.00                |

**Note No. 26 Earning Per Share**

₹ in lakhs

| Particulars                                       | Before Extraordinary items |                 | After Extraordinary items |                 |
|---------------------------------------------------|----------------------------|-----------------|---------------------------|-----------------|
|                                                   | 31st March 2024            | 31st March 2023 | 31st March 2024           | 31st March 2023 |
| <b>Basic</b>                                      |                            |                 |                           |                 |
| Profit after tax (A)                              | 59.78                      | 49.12           | 59.78                     | 49.12           |
| Weighted average number of shares outstanding (B) | 8,70,715                   | 8,70,715        | 8,70,715                  | 8,70,715        |
| Basic EPS (A / B)                                 | 6.87                       | 5.64            | 6.87                      | 5.64            |
| <b>Diluted</b>                                    |                            |                 |                           |                 |
| Profit after tax (A)                              | 59.78                      | 49.12           | 59.78                     | 49.12           |
| Weighted average number of shares outstanding (B) | 8,70,715                   | 8,70,715        | 8,70,715                  | 8,70,715        |
| Diluted EPS (A / B)                               | 6.87                       | 5.64            | 6.87                      | 5.64            |
| Face value per share                              | 10.00                      | 10.00           | 10.00                     | 10.00           |

For Chamunda Petro Chemicals Pvt. Ltd.

Director

For Chamunda Petro Chemicals Pvt. Ltd.

Director



CHAMUNDA PETROCHEMICALS PRIVATE LIMITED  
E-35 & E-35 A, GUDLI, TEHSIL MAVLI,, RIICO INDUSTRIAL AREA,  
UDAIPUR-313024  
CIN : U24119RJ2005PTC021822

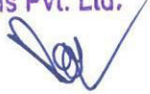
(F.Y. 2023-2024)

**Note number: 28 Additional Regulatory Information**

**(1) Ratios:**

| Ratio                                   | Numerator                                                       | Denominator                                 | C.Y.<br>Ratio | P.Y.<br>Ratio | %<br>Change |
|-----------------------------------------|-----------------------------------------------------------------|---------------------------------------------|---------------|---------------|-------------|
| (a) Current Ratio                       | Current Assets                                                  | Current Liabilities                         | 1.22          | 2.36          | -48.31      |
| (b) Debt-Equity Ratio                   | Long Term Debt +<br>Short Term Debt                             | Shareholder equity                          | 1.76          | 4.07          | -56.76      |
| (c) Debt Service Coverage<br>Ratio      | Earning Before Interest,<br>tax, Depreciation &<br>Amortisation | Total principal +<br>Interest on Borrowings | 0.19          | 0.08          | 0.00        |
| (d) Return on Equity Ratio              | Earning After Interest,<br>tax, Depreciation &<br>Amortisation  | Average Shareholder's<br>Equity             | 0.17          | 0.16          | 6.25        |
| (e) Inventory turnover<br>ratio         | Turnover                                                        | Average Inventory                           | 9.56          | 5.65          | 69.20       |
| (f) Trade Receivables<br>turnover ratio | Net Credit Sales                                                | Average Trade<br>Receivable                 | 26.13         | 23.12         | 13.02       |
| (g) Trade payables<br>turnover ratio    | Net Credit Purchase                                             | Average Trade Payable                       | 19.23         | 63.03         | -69.49      |
| (h) Net capital turnover<br>ratio       | Total Sales                                                     | Average Working<br>Capital                  | 34.60         | 8.68          | 298.62      |
| (i) Net profit ratio                    | Net Profit                                                      | Net Sales                                   | 0.01          | 0.01          | 0.00        |
| (j) Return on Capital<br>employed       | Earning Before Interest<br>& tax                                | Capital employed                            | 0.11          | 0.05          | 120.00      |

For Chamunda Petro Chemicals Pvt. Ltd.

  
Director

For Chamunda Petro Chemicals Pvt. Ltd.

  
Director



Balance Sheet as at 31st March 2023

₹ in lakhs

| Particulars                                                        | Note No. | As at 31st March 2023 | As at 31st March 2022 |
|--------------------------------------------------------------------|----------|-----------------------|-----------------------|
| <b>EQUITY AND LIABILITIES</b>                                      |          |                       |                       |
| <b>Shareholder's funds</b>                                         |          |                       |                       |
| Share capital                                                      | 1        | 87.07                 | 87.07                 |
| Reserves and surplus                                               | 2        | 243.36                | 194.30                |
| Money received against share warrants                              |          | 330.43                | 281.38                |
| <b>Share application money pending allotment</b>                   |          |                       |                       |
| <b>Non-current liabilities</b>                                     |          |                       |                       |
| Long-term borrowings                                               | 3        | 950.93                | 2,178.94              |
| Deferred tax liabilities (Net)                                     | 4        | 20.54                 | 21.94                 |
| Other long term liabilities                                        |          |                       |                       |
| Long-term provisions                                               | 5        | 971.48                | 2,200.88              |
| <b>Current liabilities</b>                                         |          |                       |                       |
| Short-term borrowings                                              | 6        | 394.86                | 334.08                |
| Trade payables                                                     | 7        |                       |                       |
| (A) Micro enterprises and small enterprises                        |          | 144.67                | 65.69                 |
| (B) Others                                                         |          | 170.52                | 353.04                |
| Other current liabilities                                          | 8        | 17.67                 | 26.02                 |
| Short-term provisions                                              | 5        | 727.73                | 778.83                |
| <b>TOTAL</b>                                                       |          | <b>2,029.63</b>       | <b>3,261.09</b>       |
| <b>ASSETS</b>                                                      |          |                       |                       |
| <b>Non-current assets</b>                                          |          |                       |                       |
| Property, Plant and Equipment and Intangible assets                | 9        | 309.70                | 318.02                |
| Property, Plant and Equipment                                      |          |                       |                       |
| Intangible assets                                                  |          |                       |                       |
| Capital work-in-Progress                                           |          |                       |                       |
| Intangible assets under development                                |          |                       |                       |
| <b>Non-current investments</b>                                     |          |                       |                       |
| Deferred tax assets (net)                                          | 4        |                       |                       |
| Long-term loans and advances                                       | 10       | 2.34                  | 2.32                  |
| Other non-current assets                                           |          | 312.04                | 320.34                |
| <b>Current assets</b>                                              |          |                       |                       |
| Current investments                                                |          |                       |                       |
| Inventories                                                        | 11       | 1,087.62              | 1,953.51              |
| Trade receivables                                                  | 12       | 372.38                | 371.07                |
| Cash and cash equivalents                                          | 13       | 27.65                 | 30.55                 |
| Short-term loans and advances                                      | 10       |                       |                       |
| Other current assets                                               | 14       | 229.94                | 585.62                |
| <b>TOTAL</b>                                                       |          | <b>2,029.63</b>       | <b>3,261.09</b>       |
| <b>SIGNIFICANT ACCOUNTING POLICIES &amp; NOTES TO THE ACCOUNTS</b> | 27       |                       |                       |

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For AKHILESH CHANDRA & ASSOCIATES  
Chartered Accountant  
(FRN: 021444N)

AKHILESH CHANDRA  
FCA  
Membership No.: 508980  
Place: NEW DELHI  
Date: 04/09/2023

For CHAMUNDA PETROCHEMICALS PVT. LTD. For CHAMUNDA PETROCHEMICALS PVT. LTD.  
For and on behalf of the Board of Directors

RAJESH KUMAR AGGARWAL  
Director  
DIN: 01003361

ISRAR  
Director  
DIN: 09753880

ISRAR  
Director

Statement of Profit and loss for the year ended 31st March 2023

₹ in lakhs

| Particulars                                                                    | Note No. | 31st March 2023 | 31st March 2022  |
|--------------------------------------------------------------------------------|----------|-----------------|------------------|
| <b>Revenue</b>                                                                 |          |                 |                  |
| Revenue from operations                                                        | 15       | 8,594.66        | 14,553.06        |
| Less: Excise duty                                                              |          |                 |                  |
| <b>Net Sales</b>                                                               |          | <b>8,594.66</b> | <b>14,553.06</b> |
| Other income                                                                   | 16       | 4.36            | 2.83             |
|                                                                                |          | <b>8,599.02</b> | <b>14,555.90</b> |
| <b>Total Income</b>                                                            |          |                 |                  |
| <b>Expenses</b>                                                                |          |                 |                  |
| Cost of material Consumed                                                      | 17       | 7,402.23        | 13,023.05        |
| Purchase of stock-in-trade                                                     |          |                 |                  |
| Changes in inventories                                                         | 19       | 93.34           | (473.18)         |
| Employee benefit expenses                                                      | 20       | 65.86           | 31.30            |
| Finance costs                                                                  | 21       | 21.61           | 21.87            |
| Depreciation and amortization expenses                                         | 22       | 22.80           | 23.99            |
| Other expenses                                                                 | 23       | 929.46          | 1,846.18         |
|                                                                                |          | <b>8,535.30</b> | <b>14,473.21</b> |
| <b>Total expenses</b>                                                          |          |                 |                  |
| <b>Profit before exceptional, extraordinary and prior period items and tax</b> |          | <b>63.72</b>    | <b>82.69</b>     |
| Exceptional items                                                              |          |                 |                  |
| <b>Profit before extraordinary and prior period items and tax</b>              |          | <b>63.72</b>    | <b>82.69</b>     |
| Extraordinary items                                                            |          |                 |                  |
| Prior period item                                                              |          |                 |                  |
|                                                                                |          | <b>63.72</b>    | <b>82.69</b>     |
| <b>Profit before tax</b>                                                       |          |                 |                  |
| <b>Tax expenses</b>                                                            |          |                 |                  |
| Current tax                                                                    | 24       | 16.00           | 20.00            |
| Deferred tax                                                                   | 25       | (1.39)          | (1.63)           |
| Excess/short provision relating earlier year tax                               |          |                 |                  |
|                                                                                |          | <b>49.12</b>    | <b>64.32</b>     |
| <b>Profit(Loss) for the period</b>                                             |          |                 |                  |
| <b>Earning per share-in ₹</b>                                                  |          |                 |                  |
| <b>Basic</b>                                                                   | 26       |                 |                  |
| Before extraordinary Items                                                     |          | 5.64            | 7.39             |
| After extraordinary Adjustment                                                 |          | 5.64            | 7.39             |
| <b>Diluted</b>                                                                 |          |                 |                  |
| Before extraordinary Items                                                     |          |                 |                  |
| After extraordinary Adjustment                                                 |          |                 |                  |

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO THE ACCOUNTS

27

The accompanying notes are an integral part of the financial statements.

As per our report of even date  
For AKHILESH CHANDRA & ASSOCIATES  
Chartered Accountant  
(FRN: 021444N)

AKHILESH CHANDRA  
FCA  
Membership No.: 508980  
Place: NEW DELHI  
Date: 04/09/2023



For CHAMUNDA PETROCHEMICALS PVT. LTD. For CHAMUNDA PETROCHEMICALS PVT. LTD.

For and on behalf of the Board of Directors

Director  
RAJESH KUMAR AGGARWAL  
Director  
DIN: 01003361

ISRAR  
Director  
DIN: 09753880

Director

**Notes to Financial statements for the year ended 31st March 2023**

The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.

**Note No. 1 Share Capital**

₹ in lakhs

| Particulars                                                                                          | As at 31st March 2023 | As at 31st March 2022 |
|------------------------------------------------------------------------------------------------------|-----------------------|-----------------------|
| <b>Authorised :</b><br>975000 (31/03/2022:975000) Equity shares of Rs. 10.00/- par value             | 97.50                 | 97.50                 |
| <b>Issued :</b><br>870715 (31/03/2022:870715) Equity shares of Rs. 10.00/- par value                 | 87.07                 | 87.07                 |
| <b>Subscribed and paid-up :</b><br>870715 (31/03/2022:870715) Equity shares of Rs. 10.00/- par value | 87.07                 | 87.07                 |
| <b>Total</b>                                                                                         | <b>87.07</b>          | <b>87.07</b>          |

**Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period**

**Equity shares**

₹ in lakhs

|                                           | As at 31st March 2023 |              | As at 31st March 2022 |              |
|-------------------------------------------|-----------------------|--------------|-----------------------|--------------|
|                                           | No. of Shares         | Amount       | No. of Shares         | Amount       |
| At the beginning of the period            | 8,70,715              | 87.07        | 8,70,715              | 87.07        |
| Issued during the Period                  |                       |              |                       |              |
| Redeemed or bought back during the period |                       |              |                       |              |
| <b>Outstanding at end of the period</b>   | <b>8,70,715</b>       | <b>87.07</b> | <b>8,70,715</b>       | <b>87.07</b> |

**Right, Preferences and Restriction attached to shares**

**Equity shares**

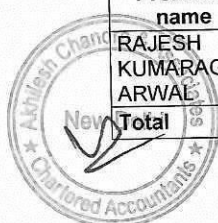
The company has only one class of Equity having a par value Rs. 10.00 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

**Details of shareholders holding more than 5% shares in the company**

| Type of Share      | Name of Shareholders  | As at 31st March 2023 |              | As at 31st March 2022 |              |
|--------------------|-----------------------|-----------------------|--------------|-----------------------|--------------|
|                    |                       | No. of Shares         | % of Holding | No. of Shares         | % of Holding |
| Equity [NV: 10.00] | RAJESH KUMAR AGGARWAL | 8,65,715              | 99.43        | 8,65,715              | 99.43        |
|                    | <b>Total :</b>        | <b>8,65,715</b>       | <b>99.43</b> | <b>8,65,715</b>       | <b>99.43</b> |

**Details of shares held by Promoters**

|                       |                    | Current Year        |       |               |       |          | Previous Year       |       |               |       |          |
|-----------------------|--------------------|---------------------|-------|---------------|-------|----------|---------------------|-------|---------------|-------|----------|
|                       |                    | Shares at beginning |       | Shares at end |       | % Change | Shares at beginning |       | Shares at end |       | % Change |
| Promoter name         | Particulars        | Number              | %     | Number        | %     |          | Number              | %     | Number        | %     |          |
| RAJESH KUMAR AGGARWAL | Equity [NV: 10.00] | 865715              | 99.43 | 865715        | 99.43 | 0.00     | 865715              | 99.43 | 865715        | 99.43 | 0.00     |
| <b>Total</b>          |                    | <b>865715</b>       |       | <b>865715</b> |       |          | <b>865715</b>       |       | <b>865715</b> |       |          |



For CHAMUNDA PETROCHEMICALS PVT. LTD.

Director

For CHAMUNDA PETROCHEMICALS PVT. LTD.

Director

**Note No. 2 Reserves and surplus**

₹ in lakhs

| Particulars                                                | As at 31st March 2023 | As at 31st March 2022 |
|------------------------------------------------------------|-----------------------|-----------------------|
| <b>Surplus</b>                                             |                       |                       |
| Opening Balance                                            | 194.30                | 130.25                |
| Add: Profit for the year                                   | 49.12                 | 64.32                 |
| Less: Adjusted of Depreciation and Any Other Appropriation | (0.06)                | (0.26)                |
| <b>Closing Balance</b>                                     | <b>243.36</b>         | <b>194.31</b>         |
| Balance carried to balance sheet                           | 243.36                | 194.31                |

**Note No. 3 Long-term borrowings**

₹ in lakhs

| Particulars                                 | As at 31st March 2023 |                       |               | As at 31st March 2022 |                       |                 |
|---------------------------------------------|-----------------------|-----------------------|---------------|-----------------------|-----------------------|-----------------|
|                                             | Non-Curre<br>nt       | Current<br>Maturities | Total         | Non-Curre<br>nt       | Current<br>Maturities | Total           |
| <b>Term Loan - From banks</b>               |                       |                       |               |                       |                       |                 |
| Term Loan from Banks secured                | 93.37                 |                       | 93.37         | 107.65                |                       | 107.65          |
|                                             | <b>93.37</b>          |                       | <b>93.37</b>  | <b>107.65</b>         |                       | <b>107.65</b>   |
| <b>Other Loans and advances</b>             |                       |                       |               |                       |                       |                 |
| Unsecured Loan From Directors and Relatives | 857.56                |                       | 857.56        | 2,071.29              |                       | 2,071.29        |
|                                             | <b>857.56</b>         |                       | <b>857.56</b> | <b>2,071.29</b>       |                       | <b>2,071.29</b> |
| <b>The Above Amount Includes</b>            |                       |                       |               |                       |                       |                 |
| Secured Borrowings                          | 93.37                 |                       | 93.37         | 107.65                |                       | 107.65          |
| Unsecured Borrowings                        | 857.56                |                       | 857.56        | 2,071.29              |                       | 2,071.29        |
| <b>Net Amount</b>                           | <b>950.93</b>         | <b>0</b>              | <b>950.93</b> | <b>2,178.94</b>       | <b>0</b>              | <b>2,178.94</b> |

**Term Loan from HDFC Bank Limited**

First charge by way of Hypothecation of plant & machineries.

**Note No. 4 Deferred Tax**

₹ in lakhs

| Particulars                         | As at 31st March 2023 | As at 31st March 2022 |
|-------------------------------------|-----------------------|-----------------------|
| <b>Deferred tax liability</b>       |                       |                       |
| Deferred Tax Liability              | 20.54                 | 21.94                 |
| <b>Gross deferred tax liability</b> | <b>20.54</b>          | <b>21.94</b>          |
| <b>Net deferred tax liability</b>   | <b>20.54</b>          | <b>21.94</b>          |

**Note No. 5 Provisions**

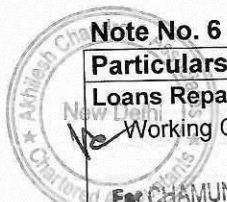
₹ in lakhs

| Particulars             | As at 31st March 2023 |              |              | As at 31st March 2022 |              |              |
|-------------------------|-----------------------|--------------|--------------|-----------------------|--------------|--------------|
|                         | Long-term             | Short-term   | Total        | Long-term             | Short-term   | Total        |
| <b>Other provisions</b> |                       |              |              |                       |              |              |
| Current tax provision   |                       | 17.67        | 17.67        |                       | 26.02        | 26.02        |
|                         |                       | <b>17.67</b> | <b>17.67</b> |                       | <b>26.02</b> | <b>26.02</b> |
| <b>Total</b>            |                       | <b>17.67</b> | <b>17.67</b> |                       | <b>26.02</b> | <b>26.02</b> |

**Note No. 6 Short-term borrowings**

₹ in lakhs

| Particulars                                    | As at 31st March 2023 | As at 31st March 2022 |
|------------------------------------------------|-----------------------|-----------------------|
| <b>Loans Repayable on Demands - From banks</b> |                       |                       |
| Working Capital Loan from Banks secured        | 394.86                | 334.08                |
|                                                | <b>394.86</b>         | <b>334.08</b>         |
| <b>Total</b>                                   | <b>394.86</b>         | <b>334.08</b>         |



For CHAMUNDA PETROCHEMICALS PVT. LTD.

For CHAMUNDA PETROCHEMICALS PVT. LTD.

Director

Director

**Working Capital Loan from Banks**

Primary Security: First charges by way of Hypothecation of RM, SIP, Finished Goods, Consumables, Books Debts & other current assets.

Equitable Mortgage :Extension of Equitable Mortgage of Industrial Land ad measuring 4000 sq. mtrs along with existing building belonging to the company situated at E-35 & E-35A, (EACH ADMEASURING 2000 SQ MTR) industrial area, gudli tehsil mavli Udaipur.

|                                    |                       | ₹ in lakhs            |
|------------------------------------|-----------------------|-----------------------|
| <b>Note No. 7 Trade payables</b>   |                       |                       |
| Particulars                        | As at 31st March 2023 | As at 31st March 2022 |
| (B) Others                         |                       |                       |
| Trade Payables for Goods           | 97.76                 | 5.55                  |
| Trade Payables for Other Supplies. | 36.45                 | 59.47                 |
| Trade Payables for Services/Others | 10.46                 | 0.68                  |
|                                    | <b>144.67</b>         | <b>65.70</b>          |
| <b>Total</b>                       | <b>144.67</b>         | <b>65.70</b>          |

|                                             |                       | ₹ in lakhs            |
|---------------------------------------------|-----------------------|-----------------------|
| <b>Note No. 8 Other current liabilities</b> |                       |                       |
| Particulars                                 | As at 31st March 2023 | As at 31st March 2022 |
| Income Received in Advance                  |                       |                       |
| Advance from Customer                       | 164.69                | 346.80                |
|                                             | <b>164.69</b>         | <b>346.80</b>         |
| Others payables                             |                       |                       |
| Statutory Liabilities                       | 5.83                  | 6.24                  |
|                                             | <b>5.83</b>           | <b>6.24</b>           |
| <b>Total</b>                                | <b>170.52</b>         | <b>353.04</b>         |

For CHAMUNDA PETROCHEMICALS PVT. LTD.

*[Signature]*  
Director



For CHAMUNDA PETROCHEMICALS PVT. LTD.

*[Signature]*  
Director

**CHAMUNDA PETROCHEMICALS PRIVATE LIMITED**  
**E-35 & E-35 A, GUDLI, TEHSIL MAVLI,, RIICO INDUSTRIAL AREA, UDAIPUR-313024**  
**CIN : U24119RJ2005PTC021822**

₹ in lakhs

**Note No. 9 Property, Plant and Equipment and Intangible assets as at 31st March 2023**

| Assets                   | Gross Block                  |                           |                                             |                          | Accumulated Depreciation/ Amortisation |                              |                          |                                        | Net Block                     |                               |
|--------------------------|------------------------------|---------------------------|---------------------------------------------|--------------------------|----------------------------------------|------------------------------|--------------------------|----------------------------------------|-------------------------------|-------------------------------|
|                          | Balance as at 1st April 2022 | Additions during the year | Addition on account of business acquisition | Deletion during the year | Balance as at 31st March 2023          | Balance as at 1st April 2022 | Provided during the year | Deletion / adjustments during the year | Balance as at 31st March 2023 | Balance as at 31st March 2022 |
| <b>A Tangible assets</b> |                              |                           |                                             |                          |                                        |                              |                          |                                        |                               |                               |
| Own Assets               |                              |                           |                                             |                          |                                        |                              |                          |                                        |                               |                               |
| Fixed Assets             | 547.03                       | 14.54                     |                                             |                          | 561.57                                 | 229.01                       | 22.80                    | (0.06)                                 | 309.70                        | 318.02                        |
| <b>Total (A)</b>         | <b>547.03</b>                | <b>14.54</b>              |                                             |                          | <b>561.57</b>                          | <b>229.01</b>                | <b>22.80</b>             | <b>(0.06)</b>                          | <b>309.70</b>                 | <b>318.02</b>                 |

**General Notes :**

1. No depreciation if remaining useful life is negative or zero.
2. Depreciation is calculated on pro-rata basis in case assets is purchased/sold during current F.Y.
3. If above assets is used for any time during the year for double shift, the depreciation will increase by 50% for that period and in case of the triple shift the depreciation shall be calculated on the basis of 100% for that period.

For CHAMUNDA PETROCHEMICALS PVT. LTD.

*[Signature]*  
 Director

For CHAMUNDA PETROCHEMICALS PVT. LTD.

*[Signature]*  
 Director



Note No. 10 Loans and advances

₹ in lakhs

| Particulars              | As at 31st March 2023 |            | As at 31st March 2022 |            |
|--------------------------|-----------------------|------------|-----------------------|------------|
|                          | Long-term             | Short-term | Long-term             | Short-term |
| Security Deposit         |                       |            |                       |            |
| Secured, considered good | 2.34                  |            | 2.32                  |            |
|                          | 2.34                  |            | 2.32                  |            |
| Total                    | 2.34                  |            | 2.32                  |            |

Note No. 11 Inventories

₹ in lakhs

| Particulars                                     | As at 31st March 2023 | As at 31st March 2022 |
|-------------------------------------------------|-----------------------|-----------------------|
| (Valued at cost or NRV unless otherwise stated) |                       |                       |
| Finished Goods                                  | 584.68                | 678.02                |
| Raw Material                                    | 502.93                | 1,275.49              |
| Total                                           | 1,087.62              | 1,953.51              |

Note No. 12 Trade receivables

₹ in lakhs

| Particulars                        | As at 31st March 2023 | As at 31st March 2022 |
|------------------------------------|-----------------------|-----------------------|
| Secured, Considered good           |                       |                       |
| Unsecured, Considered Good         | 372.38                | 371.07                |
| Doubtful                           |                       |                       |
| Allowance for doubtful receivables |                       |                       |
| Total                              | 372.38                | 371.07                |

₹ in lakhs

(Current Year)

| Particulars                                             | Outstanding for following periods from due date of payment |                   |           |           |                   | Total  |
|---------------------------------------------------------|------------------------------------------------------------|-------------------|-----------|-----------|-------------------|--------|
|                                                         | Less than 6 months                                         | 6 months - 1 year | 1-2 years | 2-3 years | More than 3 years |        |
| (i) Undisputed Trade receivables (considered good)      | 168.04                                                     | 4.23              | 51.01     | 44.23     | 104.86            | 372.37 |
| (ii) Undisputed Trade Receivables (considered doubtful) |                                                            |                   |           |           |                   |        |
| (iii) Disputed Trade Receivables considered good        |                                                            |                   |           |           |                   |        |
| (iv) Disputed Trade Receivables considered doubtful     |                                                            |                   |           |           |                   |        |
| (v) Provision for doubtful receivables                  |                                                            |                   |           |           |                   |        |

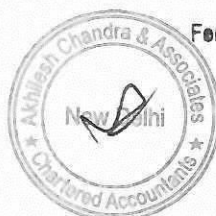
₹ in lakhs

(Previous Year)

| Particulars                                             | Outstanding for following periods from due date of payment |                   |           |           |                   | Total  |
|---------------------------------------------------------|------------------------------------------------------------|-------------------|-----------|-----------|-------------------|--------|
|                                                         | Less than 6 months                                         | 6 months - 1 year | 1-2 years | 2-3 years | More than 3 years |        |
| (i) Undisputed Trade receivables (considered good)      | 192.29                                                     | 19.13             | 44.23     | 35.04     | 80.38             | 371.07 |
| (ii) Undisputed Trade Receivables (considered doubtful) |                                                            |                   |           |           |                   |        |
| (iii) Disputed Trade Receivables considered good        |                                                            |                   |           |           |                   |        |
| (iv) Disputed Trade Receivables considered doubtful     |                                                            |                   |           |           |                   |        |
| (v) Provision for doubtful receivables                  |                                                            |                   |           |           |                   |        |

For CHAMUNDA PETROCHEMICALS PVT. LTD.

Director



For CHAMUNDA PETROCHEMICALS PVT. LTD.

Director

| Note No. 13 Cash and cash equivalents |                       | ₹ in lakhs            |
|---------------------------------------|-----------------------|-----------------------|
| Particulars                           | As at 31st March 2023 | As at 31st March 2022 |
| Balance with banks                    |                       | 6.26                  |
| In Current Account                    | 0.85                  |                       |
| In Fixed Deposit Account              | 24.61                 | 23.45                 |
| <b>Total</b>                          | <b>25.46</b>          | <b>29.71</b>          |
| Cash in hand                          |                       | 0.84                  |
| Cash in hand                          | 2.19                  |                       |
| <b>Total</b>                          | <b>2.19</b>           | <b>0.84</b>           |
| <b>Total</b>                          | <b>27.65</b>          | <b>30.55</b>          |

| Note No. 14 Other current assets    |                       | ₹ in lakhs            |
|-------------------------------------|-----------------------|-----------------------|
| Particulars                         | As at 31st March 2023 | As at 31st March 2022 |
| Other Assets                        |                       | 29.83                 |
| Advance IncomeTax/TDS               | 23.47                 |                       |
| Advances to Parties                 | 71.99                 | 263.59                |
| Duties and Taxes Recoverable        | 128.89                | 291.21                |
| Loans and Advances to Related Party | 5.08                  | 0.99                  |
| Loans and Advances to Others        | 0.51                  |                       |
| <b>Total</b>                        | <b>229.94</b>         | <b>585.62</b>         |

| Note No. 15 Revenue from operations |                 | ₹ in lakhs       |
|-------------------------------------|-----------------|------------------|
| Particulars                         | 31st March 2023 | 31st March 2022  |
| Sale of products                    |                 | 14,553.06        |
| Gross Sales                         | 8,594.66        |                  |
|                                     | <b>8,594.66</b> | <b>14,553.06</b> |
| <b>Net revenue from operations</b>  | <b>8,594.66</b> | <b>14,553.06</b> |

| Note No. 16 Other income   |                 | ₹ in lakhs      |
|----------------------------|-----------------|-----------------|
| Particulars                | 31st March 2023 | 31st March 2022 |
| Interest Income            |                 | 1.13            |
| Interest on FDR            | 1.29            |                 |
| Interest on IT Refund      | 1.14            |                 |
|                            | <b>2.43</b>     | <b>1.13</b>     |
| Other non-operating income |                 | 1.70            |
| Misc. Income               | 1.93            |                 |
|                            | <b>1.93</b>     | <b>1.70</b>     |
| <b>Total</b>               | <b>4.36</b>     | <b>2.83</b>     |

| Note No. 17 Cost of material Consumed |                 | ₹ in lakhs       |
|---------------------------------------|-----------------|------------------|
| Particulars                           | 31st March 2023 | 31st March 2022  |
| Inventory at the beginning            |                 | 606.53           |
| Raw Material                          | 1,275.49        |                  |
|                                       | <b>1,275.49</b> | <b>606.53</b>    |
| Add: Purchase                         |                 | 13,692.01        |
| Raw Material                          | 6,629.67        |                  |
|                                       | <b>6,629.67</b> | <b>13,692.01</b> |
| Less: Inventory at the end            |                 | 1,275.49         |
| Raw Material                          | 502.93          |                  |
|                                       | <b>502.93</b>   | <b>1,275.49</b>  |
| <b>Total</b>                          | <b>7,402.23</b> | <b>13,023.05</b> |

For CHAMUNDA PETROCHEMICALS PVT. LTD.

Director

For CHAMUNDA PETROCHEMICALS PVT. LTD.

Director

| Details of material consumed |                 | ₹ in lakhs      |
|------------------------------|-----------------|-----------------|
| Particulars                  | 31st March 2023 | 31st March 2022 |
| Raw Material                 |                 |                 |
| Consumption raw material     | 7,402.23        | 13,023.05       |
|                              | 7,402.23        | 13,023.05       |
| Total                        | 7,402.23        | 13,023.05       |

| Details of inventory     |                 | ₹ in lakhs      |
|--------------------------|-----------------|-----------------|
| Particulars              | 31st March 2023 | 31st March 2022 |
| Raw Material             |                 |                 |
| Consumption raw material | 502.93          | 1,275.49        |
|                          | 502.93          | 1,275.49        |
| Total                    | 502.93          | 1,275.49        |

| Details of purchase      |                 | ₹ in lakhs      |
|--------------------------|-----------------|-----------------|
| Particulars              | 31st March 2023 | 31st March 2022 |
| Raw Material             |                 |                 |
| Consumption raw material | 6,629.67        | 13,692.01       |
|                          | 6,629.67        | 13,692.01       |
| Total                    | 6,629.67        | 13,692.01       |

| Note No. 19 Changes in inventories     |                 | ₹ in lakhs      |
|----------------------------------------|-----------------|-----------------|
| Particulars                            | 31st March 2023 | 31st March 2022 |
| Inventory at the end of the year       |                 |                 |
| Finished Goods                         | 584.68          | 678.02          |
|                                        | 584.68          | 678.02          |
| Inventory at the beginning of the year |                 |                 |
| Finished Goods                         | 678.02          | 204.85          |
|                                        | 678.02          | 204.85          |
| (Increase)/decrease in inventories     |                 |                 |
| Finished Goods                         | 93.34           | (473.18)        |
|                                        | 93.34           | (473.18)        |

| Note No. 20 Employee benefit expenses    |                 | ₹ in lakhs      |
|------------------------------------------|-----------------|-----------------|
| Particulars                              | 31st March 2023 | 31st March 2022 |
| Salaries and Wages                       |                 |                 |
| Salary and wages                         | 55.97           | 27.13           |
| Director Remuneration                    | 6.58            | 2.82            |
|                                          | 62.55           | 29.95           |
| Contribution to provident and other fund |                 |                 |
| ESIC                                     | 0.55            | 0.47            |
|                                          | 0.55            | 0.47            |
| Staff welfare Expenses                   |                 |                 |
| Staff Welfare/Diwali Expences            | 2.77            | 0.88            |
|                                          | 2.77            | 0.88            |
| Total                                    | 65.87           | 31.30           |

For CHAMUNDA PETROCHEMICALS PVT. LTD.

Director



For CHAMUNDA PETROCHEMICALS PVT. LTD.

Director

| Note No. 21 Finance costs                               |                 |                 | ₹ in lakhs |
|---------------------------------------------------------|-----------------|-----------------|------------|
| Particulars                                             | 31st March 2023 | 31st March 2022 |            |
| Interest                                                | 2.02            | 4.11            |            |
| GST late Fees and Penalty and Interest on Custom Duties | 7.47            |                 |            |
| Interest on LC / Bill Discounting                       | 3.16            | 13.55           |            |
| Interest to Bank on Cash Credit                         | 8.96            | 4.20            |            |
| Interest to Bank on Term Loan / Car Loan                | 21.61           | 21.86           |            |
| Total                                                   | 21.61           | 21.86           |            |

| Note No. 22 Depreciation and amortization expenses |                 |                 | ₹ in lakhs |
|----------------------------------------------------|-----------------|-----------------|------------|
| Particulars                                        | 31st March 2023 | 31st March 2022 |            |
| Depreciation on tangible assets                    | 22.80           | 23.99           |            |
| Total                                              | 22.80           | 23.99           |            |

| Note No. 23 Other expenses                  |                 |                 | ₹ in lakhs |
|---------------------------------------------|-----------------|-----------------|------------|
| Particulars                                 | 31st March 2023 | 31st March 2022 |            |
| CFS Charges                                 | 55.93           | 146.04          |            |
| Clearing and Handling Charges               | 25.82           | 56.98           |            |
| Freight and Cartage Charges                 | 452.15          | 782.44          |            |
| Import Duty                                 | 48.35           | 321.03          |            |
| Pumping Charges                             | 6.78            | 7.47            |            |
| Shipping Line Charges                       | 116.65          | 233.73          |            |
| Audit fees                                  | 0.55            | 0.55            |            |
| Bank charges                                | 2.53            | 2.76            |            |
| Business Promotion                          | 0.04            | 6.58            |            |
| Cargo Handling Charges                      | 0.00            | 1.28            |            |
| Cargo Inspection / Supervision Charges      | 0.85            | 2.22            |            |
| Commission Paid                             | 0.00            | 5.04            |            |
| Container Line Charges                      | 4.52            | 0.43            |            |
| Conveyance                                  | 0.43            | 0.06            |            |
| Damage Charges                              | 0.00            | 0.68            |            |
| Detention Charges                           | 16.98           | 0.00            |            |
| Donation                                    | 0.21            | 0.21            |            |
| Duty Credit Scrips                          | 86.08           | 123.62          |            |
| Insurance Expenses                          | 7.66            | 16.69           |            |
| Lab Misc. Expenses                          | 2.60            | 5.00            |            |
| Legal and professional expenses             | 0.68            | 2.21            |            |
| Loading and Unloading Charges               | 2.29            | 1.76            |            |
| Loan Processing Fees                        | 0.00            | 0.17            |            |
| Misc Expenses                               | 0.13            | 0.02            |            |
| Misc. Balance W/off                         | 0.00            | 2.08            |            |
| Office Expenses                             | 1.09            | 0.19            |            |
| Other/Detention Charges                     | 0.00            | 20.19           |            |
| Power and Electricity Expenses              | 21.70           | 35.65           |            |
| Printing and Stationary                     | 0.10            | 0.01            |            |
| Repairs and Maintenance - Others            | 0.67            | 0.76            |            |
| Repairs and Maintenance Plant and Machinery | 12.11           | 4.13            |            |
| ROC Filling Fees                            | 0.14            | 0.05            |            |
| Stamp Duty                                  | 0.00            | 1.36            |            |
| Storage Charges                             | 59.50           | 63.09           |            |
| Tax Audit Fees                              | 0.20            | 0.20            |            |
| Telephone expenses                          | 0.19            | 0.11            |            |
| Tour and Travelling/Conveyance Expenses     | 0.22            | 0.92            |            |
| Water Expenses                              | 0.00            | 0.50            |            |
| Licence Renewal Fees                        | 1.82            | 0.00            |            |
| Cost Audit Fees                             | 0.50            | 0.00            |            |
| Total                                       | 929.46          | 1,846.18        |            |

Director

Director

₹ in lakhs

**Note No. 24 Current tax**

| Particulars                            | 31st March 2023 | 31st March 2022 |
|----------------------------------------|-----------------|-----------------|
| Current tax pertaining to current year | 16.00           | 20.00           |
| <b>Total</b>                           | <b>16.00</b>    | <b>20.00</b>    |

**Note No. 25 Deferred tax**

₹ in lakhs

| Particulars            | 31st March 2023 | 31st March 2022 |
|------------------------|-----------------|-----------------|
| Deffered Tax Liability | (1.39)          | (1.63)          |
| <b>Total</b>           | <b>(1.39)</b>   | <b>(1.63)</b>   |

**Note No. 10(a) Loans and advances : Security Deposit: Secured, considered good**

₹ in lakhs

| Particulars                                 | As at 31st March 2023 |            | As at 31st March 2022 |            |
|---------------------------------------------|-----------------------|------------|-----------------------|------------|
|                                             | Long-term             | Short-term | Long-term             | Short-term |
| Security Deposit Unsecured, Considered Good | 2.34                  |            | 2.32                  |            |
| <b>Total</b>                                | <b>2.34</b>           |            | <b>2.32</b>           |            |

**Note No. 17 Value of import and indigenous material consumed**

₹ in lakhs

| Particulars              | Unit of Measurement | 31st March 2023 |          | 31st March 2022 |          |
|--------------------------|---------------------|-----------------|----------|-----------------|----------|
|                          |                     | Value           | Quantity | Value           | Quantity |
| Raw Material             |                     |                 |          |                 |          |
| Consumption raw material |                     | 7,402.23        |          | 13,023.05       |          |
|                          |                     | 7,402.23        |          | 13,023.05       |          |

₹ in lakhs

| Particulars  | 31st March 2023 |                       | 31st March 2022 |                       |
|--------------|-----------------|-----------------------|-----------------|-----------------------|
|              | Value           | %to total Consumption | value           | %to total Consumption |
| Raw Material |                 |                       |                 |                       |
| Imported     | 7,402.23        | 100.00                | 13,023.05       | 100.00                |
| Indigenous   | 7,402.23        | 100.00                | 13,023.05       | 100.00                |

**Note No. 26 Earning Per Share**

₹ in lakhs

| Particulars                                       | Before Extraordinary items |                 | After Extraordinary items |                 |
|---------------------------------------------------|----------------------------|-----------------|---------------------------|-----------------|
|                                                   | 31st March 2023            | 31st March 2022 | 31st March 2023           | 31st March 2022 |
| <b>Basic</b>                                      |                            |                 |                           |                 |
| Profit after tax (A)                              | 49.12                      | 64.32           | 49.12                     | 64.32           |
| Weighted average number of shares outstanding (B) | 8,70,715                   | 8,70,715        | 8,70,715                  | 8,70,715        |
| Basic EPS (A / B)                                 | 5.64                       | 7.39            | 5.64                      | 7.39            |
| <b>Diluted</b>                                    |                            |                 |                           |                 |
| Profit after tax (A)                              | 49.12                      | 64.32           | 49.12                     | 64.32           |
| Weighted average number of shares outstanding (B) | 8,70,715                   | 8,70,715        | 8,70,715                  | 8,70,715        |
| Diluted EPS (A / B)                               | 5.64                       | 7.39            | 5.64                      | 7.39            |
| Face value per share                              |                            | 10.00           |                           | 10.00           |

For CHAMUNDA PETROCHEMICALS PVT. LTD.

For CHAMUNDA PETROCHEMICALS PVT. LTD.

Director

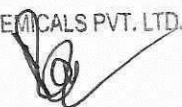
Director

**Note number: 28 Additional Regulatory Information**

**(1) Ratios:**

| Ratio                                   | Numerator                                                       | Denominator                                 | C.Y.<br>Ratio | P.Y.<br>Ratio | %<br>Change | Reason for variance |
|-----------------------------------------|-----------------------------------------------------------------|---------------------------------------------|---------------|---------------|-------------|---------------------|
| (a) Current Ratio                       | Current Assets                                                  | Current Liabilities                         | 0.00          | 3.78          | 0.00        |                     |
| (b) Debt-Equity Ratio                   | Long Term Debt +<br>Short Term Debt                             | Shareholder equity                          | 0.00          | 8.94          | 0.00        |                     |
| (c) Debt Service Coverage<br>Ratio      | Earning Before Interest,<br>tax, Depreciation &<br>Amortisation | Total principal +<br>Interest on Borrowings | 0.00          |               | 0.00        |                     |
| (d) Return on Equity Ratio              | Earning After Interest,<br>tax, Depreciation &<br>Amortisation  | Average Shareholder's<br>Equity             | 0.00          | 0.26          | 0.00        |                     |
| (e) Inventory turnover<br>ratio         | Turnover                                                        | Average Inventory                           | 0.00          | 10.53         | 0.00        |                     |
| (f) Trade Receivables<br>turnover ratio | Net Credit Sales                                                | Average Trade<br>Receivable                 | 0.00          | 28.67         | 0.00        |                     |
| (g) Trade payables<br>turnover ratio    | Net Credit Purchase                                             | Average Trade Payable                       | 0.00          | 45.77         | 0.00        |                     |
| (h) Net capital turnover<br>ratio       | Total Sales                                                     | Average Working<br>Capital                  | 0.00          | 6.73          | 0.00        |                     |
| (i) Net profit ratio                    | Net Profit                                                      | Net Sales                                   | 0.00          | 0.00          | 0.00        |                     |
| (j) Return on Capital<br>employed       | Earning Before Interest<br>& tax                                | Capital employed                            | 0.00          | 0.04          | 0.00        |                     |

For CHAMUNDA PETROCHEMICALS PVT. LTD.



Director

For CHAMUNDA PETROCHEMICALS PVT. LTD.



Director



CHAMUNDA PETROCHEMICALS PRIVATE LIMITED  
E-35 & E-35 A, GUDLI, TEHSIL MAVLI,, RIICO INDUSTRIAL AREA,  
UDAIPUR-313024  
CIN : U24119RJ2005PTC021822

(F.Y. 2024-2025)

Balance Sheet as at 31st March 2025

₹ in lakhs

| Particulars                                         | Note No. | As at 31st March 2025 | As at 31st March 2024 |
|-----------------------------------------------------|----------|-----------------------|-----------------------|
| <b>EQUITY AND LIABILITIES</b>                       |          |                       |                       |
| <b>Shareholder's funds</b>                          |          |                       |                       |
| Share capital                                       | 1        | 87.07                 | 87.07                 |
| Reserves and surplus                                | 2        | 360.95                | 302.17                |
| Money received against share warrants               |          |                       |                       |
|                                                     |          | <b>448.02</b>         | <b>389.24</b>         |
| <b>Share application money pending allotment</b>    |          |                       |                       |
| <b>Non-current liabilities</b>                      |          |                       |                       |
| Long-term borrowings                                | 3        | 44.91                 | 221.85                |
| Deferred tax liabilities (Net)                      | 4        | 18.93                 | 19.49                 |
| Other long term liabilities                         |          |                       |                       |
| Long-term provisions                                | 5        |                       |                       |
|                                                     |          | <b>63.84</b>          | <b>241.34</b>         |
| <b>Current liabilities</b>                          |          |                       |                       |
| Short-term borrowings                               | 6        | 744.31                | 463.58                |
| Trade payables                                      | 7        |                       |                       |
| (A) Micro enterprises and small enterprises         |          |                       |                       |
| (B) Others                                          |          | 1,012.79              | 814.17                |
| Other current liabilities                           | 8        | 131.21                | 89.71                 |
| Short-term provisions                               |          | 21.74                 | 22.69                 |
|                                                     |          | <b>1,910.05</b>       | <b>1,390.15</b>       |
| <b>TOTAL</b>                                        |          | <b>2,421.91</b>       | <b>2,020.73</b>       |
| <b>ASSETS</b>                                       |          |                       |                       |
| <b>Non-current assets</b>                           |          |                       |                       |
| Property, Plant and Equipment and Intangible assets | 9        |                       |                       |
| Property, Plant and Equipment                       |          | 297.46                | 319.74                |
| Intangible assets                                   |          |                       |                       |
| Capital work-in-Progress                            |          |                       |                       |
| Intangible assets under development                 |          |                       |                       |
| Non-current investments                             |          |                       |                       |
| Deferred tax assets (net)                           |          |                       |                       |
| Long-term loans and advances                        | 10       | 21.03                 | 2.65                  |
| Other non-current assets                            |          |                       |                       |
|                                                     |          | <b>318.49</b>         | <b>322.39</b>         |
| <b>Current assets</b>                               |          |                       |                       |
| Current investments                                 |          |                       |                       |
| Inventories                                         | 11       | 1,322.77              | 1,143.47              |
| Trade receivables                                   | 12       | 572.58                | 443.71                |
| Cash and cash equivalents                           | 13       | 28.26                 | 26.93                 |
| Short-term loans and advances                       |          |                       |                       |
| Other current assets                                | 14       | 179.81                | 84.23                 |
|                                                     |          | <b>2,103.42</b>       | <b>1,698.34</b>       |
| <b>TOTAL</b>                                        |          | <b>2,421.91</b>       | <b>2,020.73</b>       |

Summary of significant accounting policies

27

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For AKHILESH CHANDRA & ASSOCIATES

Chartered Accountant

(FRN: 021444N)

For and on behalf of the Board of Directors

AKHILESH CHANDRA SHUKLA

FCA

Membership No.: 608980

Place: NEW DELHI

Date:

04/09/2025

RAJESH KUMAR AGGARWAL

Director

DIN: 01003361

ISRAR

Director

DIN: 09753880

For CHAMUNDA PETROCHEMICALS PVT. LTD.

For CHAMUNDA PETROCHEMICALS PVT. LTD.

440001: 25508980 BMMNGJ 2377

Director

Director

CHAMUNDA PETROCHEMICALS PRIVATE LIMITED  
E-35 & E-35 A, GUDLI, TEHSIL MAVLI,, RIICO INDUSTRIAL AREA,  
UDAIPUR-313024  
CIN : U24119RJ2005PTC021822

(F.Y. 2024-2025)

Statement of Profit and loss for the year ended 31st March 2025

₹ in lakhs

| Particulars                                                                    | Note No. | 31st March 2025  | 31st March 2024  |
|--------------------------------------------------------------------------------|----------|------------------|------------------|
| <b>Revenue</b>                                                                 |          |                  |                  |
| Revenue from operations                                                        | 15       | 10,035.19        | 10,661.96        |
| Other income                                                                   | 16       | 3.12             | 1.65             |
| <b>Total Income</b>                                                            |          | <b>10,038.31</b> | <b>10,663.60</b> |
| <b>Expenses</b>                                                                |          |                  |                  |
| Cost of material Consumed                                                      | 17       | 8,263.96         | 8,932.48         |
| Purchase of stock-in-trade                                                     |          |                  |                  |
| Changes in inventories                                                         | 19       | (239.15)         | 230.35           |
| Employee benefit expenses                                                      | 20       | 65.50            | 53.47            |
| Finance costs                                                                  | 21       | 32.83            | 35.82            |
| Depreciation and amortization expenses                                         | 22       | 23.53            | 22.30            |
| Other expenses                                                                 | 23       | 1,809.54         | 1,307.66         |
| <b>Total expenses</b>                                                          |          | <b>9,956.20</b>  | <b>10,582.08</b> |
| <b>Profit before exceptional, extraordinary and prior period items and tax</b> |          | <b>82.11</b>     | <b>81.52</b>     |
| Exceptional items                                                              |          |                  |                  |
| <b>Profit before extraordinary and prior period items and tax</b>              |          | <b>82.11</b>     | <b>81.52</b>     |
| Extraordinary items                                                            |          |                  |                  |
| Prior period item                                                              |          |                  |                  |
| <b>Profit before tax</b>                                                       |          | <b>82.11</b>     | <b>81.52</b>     |
| <b>Tax expenses</b>                                                            |          |                  |                  |
| Current tax                                                                    | 24       | 22.82            | 22.80            |
| Deferred tax                                                                   | 25       | (0.56)           | (1.05)           |
| Excess/short provision relating earlier year tax                               |          |                  |                  |
| <b>Profit(Loss) for the period</b>                                             |          | <b>59.85</b>     | <b>59.78</b>     |
| <b>Earning per share-in ₹</b>                                                  |          |                  |                  |
| <b>Basic</b>                                                                   | 26       |                  |                  |
| Before extraordinary Items                                                     |          | 6.87             | 6.87             |
| After extraordinary Adjustment                                                 |          | 6.87             | 6.87             |
| <b>Diluted</b>                                                                 |          |                  |                  |
| Before extraordinary Items                                                     |          |                  |                  |
| After extraordinary Adjustment                                                 |          |                  |                  |
| <b>SIGNIFICANT ACCOUNTING POLICIES &amp; NOTES TO THE ACCOUNTS</b>             | 27       |                  |                  |

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For AKHILESH CHANDRA & ASSOCIATES

Chartered Accountant

(FRN: 021444N)

For and on behalf of the Board of Directors

AKHILESH CHANDRA SHUKLA

FCA

Membership No.: 508980

Place: NEW DELHI

Date:

RAJESH KUMAR AGGARWAL

Director

DIN: 01003361

ISRAR

Director

DIN: 09753880

For CHAMUNDA PETROCHEMICALS PVT. LTD. For CHAMUNDA PETROCHEMICALS PVT. LTD.

Director

Director

UIN: 25508980 BMM NGJ 2377

**Notes to Financial statements for the year ended 31st March 2025**

The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.

**Note No. 1 Share Capital**

₹ in lakhs

| Particulars                                                       | As at 31st March 2025 | As at 31st March 2024 |
|-------------------------------------------------------------------|-----------------------|-----------------------|
| <b>Authorized :</b>                                               |                       |                       |
| 975000 (31/03/2024:975000) Equity shares of Rs. 10.00/- par value | 97.50                 | 97.50                 |
| <b>Issued :</b>                                                   |                       |                       |
| 870715 (31/03/2024:870715) Equity shares of Rs. 10.00/- par value | 87.07                 | 87.07                 |
| <b>Subscribed and paid-up :</b>                                   |                       |                       |
| 870715 (31/03/2024:870715) Equity shares of Rs. 10.00/- par value | 87.07                 | 87.07                 |
| <b>Total</b>                                                      | <b>87.07</b>          | <b>87.07</b>          |

**Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period**

**Equity shares**

₹ in lakhs

|                                           | As at 31st March 2025 |              | As at 31st March 2024 |              |
|-------------------------------------------|-----------------------|--------------|-----------------------|--------------|
|                                           | No. of Shares         | Amount       | No. of Shares         | Amount       |
| <b>At the beginning of the period</b>     | 8,70,715              | 87.07        | 8,70,715              | 87.07        |
| Issued during the Period                  |                       |              |                       |              |
| Redeemed or bought back during the period |                       |              |                       |              |
| <b>Outstanding at end of the period</b>   | <b>8,70,715</b>       | <b>87.07</b> | <b>8,70,715</b>       | <b>87.07</b> |

**Right, Preferences and Restriction attached to shares**

**Equity shares**

The company has only one class of Equity having a par value Rs. 10.00 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

**Details of shareholders holding more than 5% shares in the company**

| Type of Share | Name of Shareholders  | As at 31st March 2025 |              | As at 31st March 2024 |              |
|---------------|-----------------------|-----------------------|--------------|-----------------------|--------------|
|               |                       | No. of Shares         | % of Holding | No. of Shares         | % of Holding |
| Equity        | RAJESH KUMAR AGGARWAL | 8,65,715              | 99.43        | 8,65,715              | 99.43        |
|               | <b>Total :</b>        | <b>8,65,715</b>       | <b>99.43</b> | <b>8,65,715</b>       | <b>99.43</b> |

**Details of shares held by Promoters**

|                       |                    | Current Year        |       |               |       |          | Previous Year       |       |               |       |          |
|-----------------------|--------------------|---------------------|-------|---------------|-------|----------|---------------------|-------|---------------|-------|----------|
|                       |                    | Shares at beginning |       | Shares at end |       | % Change | Shares at beginning |       | Shares at end |       | % Change |
| Promoter name         | Particulars        | Number              | %     | Number        | %     |          | Number              | %     | Number        | %     |          |
| RAJESH KUMAR AGGARWAL | Equity [NV: 10.00] | 865715              | 99.43 | 865715        | 99.43 | 0        | 865715              | 99.43 | 865715        | 99.43 | 0        |
| <b>Total</b>          |                    | <b>865715</b>       |       | <b>865715</b> |       |          | <b>865715</b>       |       | <b>865715</b> |       |          |



For CHAMUNDA PETROCHEMICALS PVT. LTD.

*[Signature]*  
Director

For CHAMUNDA PETROCHEMICALS PVT. LTD.

*[Signature]*  
Director

**Note No. 2 Reserves and surplus**

₹ in lakhs

| Particulars                                                | As at 31st March 2025 | As at 31st March 2024 |
|------------------------------------------------------------|-----------------------|-----------------------|
| <b>Surplus</b>                                             |                       |                       |
| Opening Balance                                            | 302.17                | 243.36                |
| Add: Profit for the year                                   | 59.85                 | 59.78                 |
| Less: Adjusted of Depreciation and Any Other Appropriation | (1.07)                | (0.97)                |
| <b>Closing Balance</b>                                     | <b>360.95</b>         | <b>302.17</b>         |
| <b>Balance carried to balance sheet</b>                    | <b>360.95</b>         | <b>302.17</b>         |

**Note No. 3 Long-term borrowings**

₹ in lakhs

| Particulars                                 | As at 31st March 2025 |                       |              | As at 31st March 2024 |                       |               |
|---------------------------------------------|-----------------------|-----------------------|--------------|-----------------------|-----------------------|---------------|
|                                             | Non-Curre<br>nt       | Current<br>Maturities | Total        | Non-Curre<br>nt       | Current<br>Maturities | Total         |
| <b>Term Loan - From banks</b>               |                       |                       |              |                       |                       |               |
| Term Loan from Banks                        | 44.91                 |                       | 44.91        | 76.31                 |                       | 76.31         |
|                                             | <b>44.91</b>          |                       | <b>44.91</b> | <b>76.31</b>          |                       | <b>76.31</b>  |
| <b>Other Loans and advances</b>             |                       |                       |              |                       |                       |               |
| Unsecured Loan From Directors and Relatives |                       |                       |              | 145.54                |                       | 145.54        |
|                                             |                       |                       |              | <b>145.54</b>         |                       | <b>145.54</b> |
| <b>The Above Amount Includes</b>            |                       |                       |              |                       |                       |               |
| Secured Borrowings                          | 44.91                 |                       | 44.91        | 76.31                 |                       | 76.31         |
| Unsecured Borrowings                        |                       |                       |              | 145.54                |                       | 145.54        |
| <b>Net Amount</b>                           | <b>44.91</b>          | <b>0</b>              | <b>44.91</b> | <b>221.85</b>         | <b>0</b>              | <b>221.85</b> |

**Term Loan from HDFC Bank Limited**

First charge by way of Hypothecation of plant & machineries.

**Note No. 4 Deferred Tax**

₹ in lakhs

| Particulars                         | As at 31st March 2025 | As at 31st March 2024 |
|-------------------------------------|-----------------------|-----------------------|
| <b>Deferred tax liability</b>       |                       |                       |
| Deferred Tax Liability              | 18.93                 | 19.49                 |
| <b>Gross deferred tax liability</b> | <b>18.93</b>          | <b>19.49</b>          |
| <b>Net deferred tax liability</b>   | <b>18.93</b>          | <b>19.49</b>          |

**Note No. 5 Provisions**

₹ in lakhs

| Particulars             | As at 31st March 2025 |              |              | As at 31st March 2024 |              |              |
|-------------------------|-----------------------|--------------|--------------|-----------------------|--------------|--------------|
|                         | Long-term             | Short-term   | Total        | Long-term             | Short-term   | Total        |
| <b>Other provisions</b> |                       |              |              |                       |              |              |
| Current tax provision   |                       | 21.74        | 21.74        |                       | 22.69        | 22.69        |
|                         |                       | <b>21.74</b> | <b>21.74</b> |                       | <b>22.69</b> | <b>22.69</b> |
| <b>Total</b>            |                       | <b>21.74</b> | <b>21.74</b> |                       | <b>22.69</b> | <b>22.69</b> |

**Note No. 6 Short-term borrowings**

₹ in lakhs

| Particulars                                    | As at 31st March 2025 | As at 31st March 2024 |
|------------------------------------------------|-----------------------|-----------------------|
| <b>Loans Repayable on Demands - From banks</b> |                       |                       |
| Working Capital Loan from Banks                | 369.98                | 344.41                |
|                                                | <b>369.98</b>         | <b>344.41</b>         |
| <b>Loans and Advances from related parties</b> |                       |                       |
| Loans directors Unsecured                      | 374.33                | 119.17                |
|                                                | <b>374.33</b>         | <b>119.17</b>         |
| <b>Total</b>                                   | <b>744.31</b>         | <b>463.58</b>         |



For CHAMUNDA PETROCHEMICALS PVT. LTD.

*[Signature]*  
Director

For CHAMUNDA PETROCHEMICALS PVT. LTD.

*[Signature]*  
Director

**CHAMUNDA PETROCHEMICALS PRIVATE LIMITED**  
**E-35 & E-35 A, GUDLI, TEHSIL MAVLI,, RIICO INDUSTRIAL AREA,**  
**UDAIPUR-313024**  
**CIN : U24119RJ2005PTC021822**

(F.Y. 2024-2025)

**Working Capital Loan from Banks**

Primary Security: First charges by way of Hypothecation of RM, SIP, Finished Goods, Consumables, Books Debts & other current assets.

Equitable Mortgage :Extension of Equitable Mortgage of Industrial Land ad measuring 4000 sq. mtrs along with existing building belonging to the company situated at E-35 & E-35A, (EACH ADMEASURING 2000 SQ MTR) industrial area, gudli tehsil mavli Udaipur.

**Note No. 7 Trade payables**

₹ in lakhs

| Particulars                       | As at 31st March 2025 | As at31st March 2024 |
|-----------------------------------|-----------------------|----------------------|
| <b>(B) Others</b>                 |                       |                      |
| Trade Paybles for Goods           | 931.84                | 779.03               |
| Trade Paybles for Other Supplies. | 64.17                 | 34.01                |
| Trade Paybles for Services/Others | 1.13                  | 1.13                 |
| Salary Payable/other payables     | 15.66                 | 0.00                 |
|                                   | <b>1,012.80</b>       | <b>814.17</b>        |
| <b>Total</b>                      | <b>1,012.80</b>       | <b>814.17</b>        |

**Note No. 8 Other current liabilities**

₹ in lakhs

| Particulars                       | As at 31st March 2025 | As at 31st March 2024 |
|-----------------------------------|-----------------------|-----------------------|
| <b>Income Received in Advance</b> |                       |                       |
| Advance from Customer             | 127.48                | 83.83                 |
|                                   | <b>127.48</b>         | <b>83.83</b>          |
| <b>Others payables</b>            |                       |                       |
| Statutory Liabilities             | 3.73                  | 5.88                  |
|                                   | <b>3.73</b>           | <b>5.88</b>           |
| <b>Total</b>                      | <b>131.21</b>         | <b>89.71</b>          |

For CHAMUNDA PETROCHEMICALS PVT. LTD.

For CHAMUNDA PETROCHEMICALS PVT. LTD.



  
Director

  
Director

CHAMUNDA PETROCHEMICALS PRIVATE LIMITED  
E-35 & E-35 A, GUDLI, TEHSIL MAVLI,, RIICO INDUSTRIAL AREA, UDAIPUR-313024  
CIN : U24119RJ2005PTC021822

(F.Y. 2024-2025)

**Note No. 9 Property, Plant and Equipment and Intangible assets as at 31st March 2025**

₹ in lakhs

| Assets                   | Gross Block                  |                           |                                             |                          |                               | Accumulated Depreciation/ Amortisation |                          |                                        |                               | Net Block                     |                               |
|--------------------------|------------------------------|---------------------------|---------------------------------------------|--------------------------|-------------------------------|----------------------------------------|--------------------------|----------------------------------------|-------------------------------|-------------------------------|-------------------------------|
|                          | Balance as at 1st April 2024 | Additions during the year | Addition on account of business acquisition | Deletion during the year | Balance as at 31st March 2025 | Balance as at 1st April 2024           | Provided during the year | Deletion / adjustments during the year | Balance as at 31st March 2025 | Balance as at 31st March 2025 | Balance as at 31st March 2024 |
| <b>A Tangible assets</b> |                              |                           |                                             |                          |                               |                                        |                          |                                        |                               |                               |                               |
| Own Assets               |                              |                           |                                             |                          |                               |                                        |                          |                                        |                               |                               |                               |
| Fixed Assets             | 594.88                       | 2.32                      |                                             |                          | 597.20                        | 275.14                                 | 23.53                    | (1.07)                                 | 299.74                        | 297.46                        | 319.74                        |
| <b>Total (A)</b>         | <b>594.88</b>                | <b>2.32</b>               |                                             |                          | <b>597.20</b>                 | <b>275.14</b>                          | <b>23.53</b>             | <b>(1.07)</b>                          | <b>299.74</b>                 | <b>297.46</b>                 | <b>319.74</b>                 |
| <b>P.Y Total</b>         | <b>561.57</b>                | <b>33.31</b>              |                                             |                          | <b>594.88</b>                 | <b>251.88</b>                          | <b>22.30</b>             | <b>(0.97)</b>                          | <b>275.15</b>                 | <b>319.74</b>                 | <b>309.70</b>                 |

**General Notes :**

1. No depreciation if remaining useful life is negative or zero.
2. Depreciation is calculated on pro-rata basis in case assets is purchased/sold during current F.Y.
3. If above assets is used for any time during the year for double shift, the depreciation will increase by 50% for that period and in case of the triple shift the depreciation shall be calculated on the basis of 100% for that period.



For CHAMUNDA PETROCHEMICALS PVT. LTD.

*[Signature]*  
Director

For CHAMUNDA PETROCHEMICALS PVT. LTD.

*[Signature]*  
Director

CHAMUNDA PETROCHEMICALS PRIVATE LIMITED  
E-35 & E-35 A, GUDLI, TEHSIL MAVLI,, RIICO INDUSTRIAL AREA,  
UDAIPUR-313024  
CIN : U24119RJ2005PTC021822

(F.Y. 2024-2025)

**Note No. 10 Loans and advances**

₹ in lakhs

| Particulars                | As at 31st March 2025 |            | As at 31st March 2024 |            |
|----------------------------|-----------------------|------------|-----------------------|------------|
|                            | Long-term             | Short-term | Long-term             | Short-term |
| <b>Security Deposit</b>    |                       |            |                       |            |
| Unsecured, considered good | 21.03                 |            | 2.65                  |            |
|                            | 21.03                 |            | 2.65                  |            |
| <b>Total</b>               | 21.03                 |            | 2.65                  |            |

**Note No. 11 Inventories**

₹ in lakhs

| Particulars                                     | As at 31st March 2025 | As at 31st March 2024 |
|-------------------------------------------------|-----------------------|-----------------------|
| (Valued at cost or NRV unless otherwise stated) |                       |                       |
| Finished Goods                                  | 593.48                | 354.33                |
| Raw Material                                    | 729.29                | 789.14                |
| <b>Total</b>                                    | 1,322.77              | 1,143.47              |

**Note No. 12 Trade receivables**

₹ in lakhs

| Particulars                        | As at 31st March 2025 | As at 31st March 2024 |
|------------------------------------|-----------------------|-----------------------|
| Secured, Considered good           |                       |                       |
| Unsecured, Considered Good         | 572.58                | 443.71                |
| Doubtful                           |                       |                       |
| Allowance for doubtful receivables |                       |                       |
| <b>Total</b>                       | 572.58                | 443.71                |

**(Current Year)**

₹ in lakhs

| Particulars                                             | Outstanding for following periods from due date of payment |                   |           |           |                   | Total  |
|---------------------------------------------------------|------------------------------------------------------------|-------------------|-----------|-----------|-------------------|--------|
|                                                         | Less than 6 months                                         | 6 months - 1 year | 1-2 years | 2-3 years | More than 3 years |        |
| (i) Undisputed Trade receivables (considered good)      | 412.29                                                     |                   |           | 35.04     | 125.25            | 572.58 |
| (ii) Undisputed Trade Receivables (considered doubtful) |                                                            |                   |           |           |                   |        |
| (iii) Disputed Trade Receivables considered good        |                                                            |                   |           |           |                   |        |
| (iv) Disputed Trade Receivables considered doubtful     |                                                            |                   |           |           |                   |        |
| (v) Provision for doubtful receivables                  |                                                            |                   |           |           |                   |        |

**(Previous Year)**

₹ in lakhs

| Particulars                                             | Outstanding for following periods from due date of payment |                   |           |           |                   | Total  |
|---------------------------------------------------------|------------------------------------------------------------|-------------------|-----------|-----------|-------------------|--------|
|                                                         | Less than 6 months                                         | 6 months - 1 year | 1-2 years | 2-3 years | More than 3 years |        |
| (i) Undisputed Trade receivables (considered good)      | 226.46                                                     | 13.25             | 54.78     | 47.62     | 101.60            | 443.71 |
| (ii) Undisputed Trade Receivables (considered doubtful) |                                                            |                   |           |           |                   |        |
| (iii) Disputed Trade Receivables considered good        |                                                            |                   |           |           |                   |        |
| (iv) Disputed Trade Receivables considered doubtful     |                                                            |                   |           |           |                   |        |
| (v) Provision for doubtful receivables                  |                                                            |                   |           |           |                   |        |



For CHAMUNDA PETROCHEMICALS PVT. LTD.

*[Signature]*  
Director

For CHAMUNDA PETROCHEMICALS PVT. LTD.

*[Signature]*  
Director

**Note No. 13 Cash and cash equivalents**

₹ in lakhs

| Particulars               | As at 31st March 2025 | As at 31st March 2024 |
|---------------------------|-----------------------|-----------------------|
| <b>Balance with banks</b> |                       |                       |
| In Current Account        | 0.55                  | 0.59                  |
| In Fixed Deposit Account  | 27.64                 | 26.05                 |
| <b>Total</b>              | <b>28.19</b>          | <b>26.64</b>          |
| <b>Cash in hand</b>       |                       |                       |
| Cash in hand              | 0.08                  | 0.29                  |
| <b>Total</b>              | <b>0.08</b>           | <b>0.29</b>           |
| <b>Total</b>              | <b>28.26</b>          | <b>26.93</b>          |

**Note No. 14 Other current assets**

₹ in lakhs

| Particulars                         | As at 31st March 2025 | As at 31st March 2024 |
|-------------------------------------|-----------------------|-----------------------|
| <b>Other Assets</b>                 |                       |                       |
| Advance Income Tax/TDS              | 25.96                 | 7.69                  |
| Advances to Parties                 | 23.80                 | 6.04                  |
| Duties and Taxes Recoverable        | 43.22                 | 69.23                 |
| Loans and Advances to Related Party | 84.63                 | 0.44                  |
| Loans and Advances to Others        | 2.19                  | 0.83                  |
| <b>Total</b>                        | <b>179.81</b>         | <b>84.23</b>          |

**Note No. 15 Revenue from operations**

₹ in lakhs

| Particulars                        | 31st March 2025  | 31st March 2024  |
|------------------------------------|------------------|------------------|
| <b>Sale of products</b>            |                  |                  |
| Gross Sales                        | 10,035.19        | 10,661.96        |
|                                    | <b>10,035.19</b> | <b>10,661.96</b> |
| <b>Revenue from operations</b>     | <b>10,035.19</b> | <b>10,661.96</b> |
| <b>Less: Excise duty</b>           |                  |                  |
| <b>Net revenue from operations</b> | <b>10,035.19</b> | <b>10,661.96</b> |

**Note No. 16 Other income**

₹ in lakhs

| Particulars                       | 31st March 2025 | 31st March 2024 |
|-----------------------------------|-----------------|-----------------|
| <b>Interest Income</b>            |                 |                 |
| Interest on FDR                   | 1.77            | 1.60            |
|                                   | <b>1.77</b>     | <b>1.60</b>     |
| <b>Other non-operating income</b> |                 |                 |
| Misc. Income                      | 1.35            | 0.05            |
|                                   | <b>1.35</b>     | <b>0.05</b>     |
| <b>Total</b>                      | <b>3.12</b>     | <b>1.65</b>     |

**Note No. 17 Cost of material Consumed**

₹ in lakhs

| Particulars                       | 31st March 2025 | 31st March 2024 |
|-----------------------------------|-----------------|-----------------|
| <b>Inventory at the beginning</b> |                 |                 |
| Raw Material                      | 789.14          | 502.93          |
|                                   | <b>789.14</b>   | <b>502.93</b>   |
| <b>Add: Purchase</b>              |                 |                 |
| Raw Material                      | 8,204.11        | 9,218.69        |
|                                   | <b>8,204.11</b> | <b>9,218.69</b> |
| <b>Less:-Inventory at the end</b> |                 |                 |
| Raw Material                      | 729.29          | 789.14          |
|                                   | <b>729.29</b>   | <b>789.14</b>   |
| <b>Total</b>                      | <b>8,263.96</b> | <b>8,932.48</b> |



For CHAMUNDA PETROCHEMICALS PVT. LTD.

*[Signature]*  
Director

For CHAMUNDA PETROCHEMICALS PVT. LTD.

*[Signature]*  
Director

Details of material consumed

₹ in lakhs

| Particulars              | 31st March 2025 | 31st March 2024 |
|--------------------------|-----------------|-----------------|
| Raw Material             |                 |                 |
| Consumption raw material | 8,263.96        | 8,932.48        |
|                          | <b>8,263.96</b> | <b>8,932.48</b> |
| Total                    | <b>8,263.96</b> | <b>8,932.48</b> |

Details of inventory

₹ in lakhs

| Particulars  | 31st March 2025 | 31st March 2024 |
|--------------|-----------------|-----------------|
| Raw Material |                 |                 |
| Raw material | 729.29          | 789.14          |
|              | <b>729.29</b>   | <b>789.14</b>   |
| Total        | <b>729.29</b>   | <b>789.14</b>   |

Details of purchase

₹ in lakhs

| Particulars  | 31st March 2025 | 31st March 2024 |
|--------------|-----------------|-----------------|
| Raw Material |                 |                 |
| Raw material | 8,204.11        | 9,218.69        |
|              | <b>8,204.11</b> | <b>9,218.69</b> |
| Total        | <b>8,204.11</b> | <b>9,218.69</b> |

Note No. 19 Changes in inventories

₹ in lakhs

| Particulars                            | 31st March 2025 | 31st March 2024 |
|----------------------------------------|-----------------|-----------------|
| Inventory at the end of the year       |                 |                 |
| Finished Goods                         | 593.48          | 354.33          |
|                                        | <b>593.48</b>   | <b>354.33</b>   |
| Inventory at the beginning of the year |                 |                 |
| Finished Goods                         | 354.33          | 584.68          |
|                                        | <b>354.33</b>   | <b>584.68</b>   |
| (Increase)/decrease in inventories     |                 |                 |
| Finished Goods                         | (239.15)        | 230.35          |
|                                        | <b>(239.15)</b> | <b>230.35</b>   |

Note No. 20 Employee benefit expenses

₹ in lakhs

| Particulars                              | 31st March 2025 | 31st March 2024 |
|------------------------------------------|-----------------|-----------------|
| Salaries and Wages                       |                 |                 |
| Salary and wages                         | 63.71           | 52.08           |
| Director Remuneration                    | 0.41            | 0.00            |
|                                          | <b>64.12</b>    | <b>52.08</b>    |
| Contribution to provident and other fund |                 |                 |
| ESIC                                     | 0.29            | 0.31            |
|                                          | <b>0.29</b>     | <b>0.31</b>     |
| Staff welfare Expenses                   |                 |                 |
| Staff Welfare/Diwali Expenses            | 1.08            | 1.09            |
|                                          | <b>1.08</b>     | <b>1.09</b>     |
| Total                                    | <b>65.49</b>    | <b>53.48</b>    |

Note No. 21 Finance costs

₹ in lakhs

| Particulars                              | 31st March 2025 | 31st March 2024 |
|------------------------------------------|-----------------|-----------------|
| Interest                                 |                 |                 |
| Interest to Bank on Cash Credit          | 26.90           | 27.82           |
| Interest to Bank on Term Loan / Car Loan | 5.93            | 7.99            |
|                                          | <b>32.83</b>    | <b>35.81</b>    |
| Total                                    | <b>32.83</b>    | <b>35.81</b>    |



For CHAMUNDA PETROCHEMICALS PVT. LTD.

For CHAMUNDA PETROCHEMICALS PVT. LTD.

*[Signature]*  
Director

*[Signature]*  
Director

CHAMUNDA PETROCHEMICALS PRIVATE LIMITED  
E-35 & E-35 A, GUDLI, TEHSIL MAVLI,, RIICO INDUSTRIAL AREA,  
UDAIPUR-313024  
CIN : U24119RJ2005PTC021822

(F.Y. 2024-2025)

**Note No. 22 Depreciation and amortization expenses**

₹ in lakhs

| Particulars                     | 31st March 2025 | 31st March 2024 |
|---------------------------------|-----------------|-----------------|
| Depreciation on tangible assets | 23.53           | 22.30           |
| <b>Total</b>                    | <b>23.53</b>    | <b>22.30</b>    |

**Note No. 23 Other expenses**

₹ in lakhs

| Particulars                                             | 31st March 2025 | 31st March 2024 |
|---------------------------------------------------------|-----------------|-----------------|
| CFS Charges                                             | 111.00          | 123.36          |
| Clearing and Handling Charges                           | 39.24           | 46.12           |
| Freight and Cartage Charges                             | 899.92          | 526.15          |
| Import Duty                                             | 242.76          | 218.17          |
| Pumping Charges                                         | 19.78           | 14.79           |
| Shipping Line Charges                                   | 254.41          | 192.07          |
| Audit fees                                              | 0.55            | 0.55            |
| Bank charges                                            | 2.78            | 0.99            |
| Business Promotion                                      | 0.08            | 0.00            |
| Cargo Handling Charges                                  | 0.00            | 1.77            |
| Cargo Inspection / Supervision Charges                  | 0.00            | 0.37            |
| GST late Fees and Penalty and Interest on Custom Duties | 16.02           | 6.28            |
| Container Line Charges                                  | 54.39           | 43.93           |
| Conveyance                                              | 0.02            | 0.44            |
| Damage Charges                                          | 4.49            | 0.77            |
| Detention Charges                                       | 22.29           | 34.45           |
| Insurance Expenses                                      | 8.97            | 11.03           |
| Lab Misc. Expenses                                      | 0.20            | 1.10            |
| Legal and professional expenses                         | 2.64            | 0.42            |
| Loading and Unloading Charges                           | 1.89            | 2.93            |
| Misc. Expenses                                          | 0.11            | 0.10            |
| Office Expenses                                         | 0.63            | 0.58            |
| Demurrage Charges                                       | 0.00            | 7.02            |
| Power and Electricity Expenses                          | 25.64           | 14.25           |
| Printing and Stationary                                 | 0.19            | 0.10            |
| Repairs and Maintenance - Others                        | 1.98            | 1.02            |
| Repairs and Maintenance Plant and Machinery             | 2.39            | 7.17            |
| ROC Filling Fees                                        | 0.03            | 0.03            |
| Short and Excess                                        | 0.09            | 0.07            |
| Storage Charges                                         | 91.80           | 43.61           |
| Tax Audit Fees                                          | 0.20            | 0.20            |
| Telephone expenses                                      | 0.22            | 0.22            |
| Tour and Travelling/Conveyance Expenses                 | 3.73            | 3.02            |
| License Renewal Fees                                    | 0.13            | 3.39            |
| Cost Audit Fees                                         | 0.50            | 0.50            |
| Bad debts (Amount is less than 1 lakh)                  | 0.40            | 0.69            |
| Stamp Duty                                              | 0.10            | 0.00            |
| <b>Total</b>                                            | <b>1,809.54</b> | <b>1,307.66</b> |

**Note No. 24 Current tax**

₹ in lakhs

| Particulars                            | 31st March 2025 | 31st March 2024 |
|----------------------------------------|-----------------|-----------------|
| Current tax pertaining to current year | 22.82           | 22.80           |
| <b>Total</b>                           | <b>22.82</b>    | <b>22.80</b>    |

**Note No. 25 Deferred tax**

₹ in lakhs

| Particulars            | 31st March 2025 | 31st March 2024 |
|------------------------|-----------------|-----------------|
| Deffered Tax Liability | (0.56)          | (1.05)          |
| <b>Total</b>           | <b>(0.56)</b>   | <b>(1.05)</b>   |



For CHAMUNDA PETROCHEMICALS PVT. LTD.

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*[Signature]*  
Director

*[Signature]*  
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E-35 & E-35 A, GUDLI, TEHSIL MAVLI,, RIICO INDUSTRIAL AREA,  
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CIN : U24119RJ2005PTC021822

(F.Y. 2024-2025)

Note No. 26 Earning Per Share

₹ in lakhs

| Particulars                                       | Before Extraordinary items |                    | After Extraordinary items |                    |
|---------------------------------------------------|----------------------------|--------------------|---------------------------|--------------------|
|                                                   | 31st March<br>2025         | 31st March<br>2024 | 31st March<br>2025        | 31st March<br>2024 |
| <b>Basic</b>                                      |                            |                    |                           |                    |
| Profit after tax (A)                              | 59.85                      | 59.78              | 59.85                     | 59.78              |
| Weighted average number of shares outstanding (B) | 8,70,715                   | 8,70,715           | 8,70,715                  | 8,70,715           |
| Basic EPS (A / B)                                 | 6.87                       | 6.87               | 6.87                      | 6.87               |
| <b>Diluted</b>                                    |                            |                    |                           |                    |
| Profit after tax (A)                              | 59.85                      | 59.78              | 59.85                     | 59.78              |
| Weighted average number of shares outstanding (B) | 8,70,715                   | 8,70,715           | 8,70,715                  | 8,70,715           |
| Diluted EPS (A / B)                               | 6.87                       | 6.87               | 6.87                      | 6.87               |
| Face value per share                              | 10.00                      | 10.00              | 10.00                     | 10.00              |

For CHAMUNDA PETROCHEMICALS PVT. LTD.

For CHAMUNDA PETROCHEMICALS PVT. LTD.



  
Director

  
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E-35 & E-35 A, GUDLI, TEHSIL MAVLI,, RIICO INDUSTRIAL AREA,  
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(F.Y. 2024-2025)

**Note number: 28 Additional Regulatory Information**

**(1) Ratios:**

| Ratio                                   | Numerator                                                      | Denominator                     | C.Y.<br>Ratio | P.Y.<br>Ratio |
|-----------------------------------------|----------------------------------------------------------------|---------------------------------|---------------|---------------|
| (a) Current Ratio                       | Current Assets                                                 | Current Liabilities             | 1.10          | 1.22          |
| (b) Debt-Equity Ratio                   | Long Term Debt +<br>Short Term Debt                            | Shareholder equity              | 1.76          | 1.76          |
| (c) Return on Equity Ratio              | Earning After Interest,<br>tax, Depreciation &<br>Amortisation | Average Shareholder's<br>Equity | 0.14          | 0.17          |
| (d) Inventory turnover<br>ratio         | Turnover                                                       | Average Inventory               | 8.14          | 9.56          |
| (e) Trade Receivables<br>turnover ratio | Net Credit Sales                                               | Average Trade<br>Receivable     | 19.75         | 26.13         |
| (f) Trade payables<br>turnover ratio    | Net Credit Purchase                                            | Average Trade Payable           | 8.98          | 19.23         |
| (g) Net capital turnover<br>ratio       | Total Sales                                                    | Average Working<br>Capital      | 51.90         | 34.60         |
| (h) Net profit ratio                    | Net Profit                                                     | Net Sales                       | 0.01          | 0.01          |
| (i) Return on Capital<br>employed       | Earnings Before<br>Interest & tax                              | Capital employed                | 0.09          | 0.11          |



For CHAMUNDA PETROCHEMICALS PVT. LTD.

  
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(F.Y. 2024-2025)

Note No. 10(a) (a) Loans and advances : Security Deposit: Unsecured,  
considered good

₹ in lakhs

| Particulars       | As at 31st March 2025 |            | As at 31st March 2024 |            |
|-------------------|-----------------------|------------|-----------------------|------------|
|                   | Long-term             | Short-term | Long-term             | Short-term |
| Security Deposits | 21.03                 |            | 2.65                  |            |
| <b>Total</b>      | <b>21.03</b>          |            | <b>2.65</b>           |            |

Note No. 17 Value of import and indigenous material consumed

₹ in lakhs

| Particulars              | Unit of<br>Measurement | 31st March 2025 |          | 31st March 2024 |          |
|--------------------------|------------------------|-----------------|----------|-----------------|----------|
|                          |                        | Value           | Quantity | Value           | Quantity |
| <b>Raw Material</b>      |                        |                 |          |                 |          |
| Consumption raw material |                        | 8,263.96        |          | 8,932.48        |          |
|                          |                        | 8,263.96        |          | 8,932.48        |          |

₹ in lakhs

| Particulars         | 31st March 2025 |                          | 31st March 2024 |                          |
|---------------------|-----------------|--------------------------|-----------------|--------------------------|
|                     | Value           | %to total<br>Consumption | value           | %to total<br>Consumption |
| <b>Raw Material</b> |                 |                          |                 |                          |
| Indigenous/Imported | 8,263.96        | 100.00                   | 8,932.48        | 100.00                   |
|                     | 8,263.96        | 100.00                   | 8,932.48        | 100.00                   |



For CHAMUNDA PETROCHEMICALS PVT. LTD

*[Signature]*  
Director

For CHAMUNDA PETROCHEMICALS PVT. LTD.

*[Signature]*  
Director