

KINGS SISTA360 PRIVATE LIMITED

CIN:U72900KA2022PTC158538

Balance sheet as at March 31, 2024

(Rs in '000)

(All amounts are in Indian Rupees unless otherwise stated)

Particulars	Note	As at March 31, 2024	As at March 31, 2023
I. Assets			
1 Non-current assets			
a. Property, plant & equipment	3	3,354.00	354.00
b. Intangible asset under development			-
2 Current assets			
a. Financial assets			
i. Cash and cash equivalents	4	84.54	43.07
ii. Others	5	354.63	15.00
TOTAL ASSETS		3,793.17	412.07
II Equity & liabilities			
Equity			
a. Equity share capital	6	150.00	150.00
b. Other equity	7	(1,231.52)	(175.65)
Liabilities			
1 Current liabilities			
a. Financial liabilities			
i. Borrowings	8		
a. Loans from related parties		985.60	350.00
ii. Trade payable	9		
a. Total outstanding dues of micro and small enterprises; and		69.00	8.85
b. Total outstanding dues of creditors other than micro and small enterprises		154.68	1.77
b. Other current liabilities	10	3,665.41	77.10
TOTAL EQUITY AND LIABILITIES		3,793.17	412.07
Significant accounting policies	2		

The notes referred to above form an integral part of the Ind AS financial statements

As per our report of even date attached

For G. Joseph & Associates

Chartered Accountants

(Firm Regn. No. 006310S)


Nithin S Siva

Partner

M. No. 263834

Cochin

May 28, 2024

For and on behalf of the Board of Directors of
KINGS SISTA360 PRIVATE LIMITED
Shaji Baby John
Director
DIN:01018603
Baby Shaji John
Director
DIN:03498692

KINGS SISTA360 PRIVATE LIMITED

CIN:U72900KA2022PTC158538

Statement of profit and loss for the period March 31, 2024*(All amounts are in Indian Rupees unless otherwise stated)***(Rs in '000)**

Particulars	Note	For the year ended March 31, 2024	For the year ended March 31, 2023
Revenue			
Revenue from operations		-	-
Other income		-	-
Expenses			
Depreciation		-	-
Other expenses	11	1,056	175.65
Total expenses		1,056	175.65
Loss before tax		(1,056)	(175.65)
Tax expenses			
Loss for the period		(1,056)	(175.65)
Other comprehensive income		-	-
Total comprehensive income for the period		(1,056)	(175.65)
Earnings per equity share of Rs 10/- each			
a) Basic	12		
b) Diluted		(70.39)	(11.71)
Significant accounting policies	2	(70.39)	(11.71)

The notes referred to above form an integral part of the Ind AS financial statements

As per our report of even date attached

For **G. Joseph & Associates**

Chartered Accountants

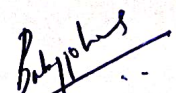
(Firm Regn. No. 006310S)



Nithin S Siva
Partner
M. No. 263834
Cochin
May 28, 2024



Shaji Baby John
Director
DIN:01018603



Baby Shaji John
Director
DIN:03498692

KINGS SISTA360 PRIVATE LIMITED

CIN:U72900KA2022PTC158538

Cash flow statement for the year ended March 31, 2024

(Rs in '000)

Particulars	For the Year ended	For the Year ended
	March 31, 2024	March 31, 2023
<u>Cash flow from operating activities</u>		
Total comprehensive income	(1,056)	(175.65)
Adjustments for:		-
Depreciation	-	-
Operating profit before working capital changes	(1,056)	(175.65)
Movement in working capital:		-
(Increase) / decrease in deposit on credit card	(339.63)	(15.00)
(Increase) / decrease in trade and other receivables	-	-
Increase / (decrease) in other current liabilities	3,588.32	77.10
Increase / (decrease) in trade payables	213.06	10.62
Cash generated from operations	2,406	(102.94)
Income tax paid	-	-
Net cash from operating activities	2,406	(102.94)
<u>Cash flow from investing activities</u>		
Investment in intangible asset (under development)	(3,000)	(354.00)
	(3,000)	(354.00)
<u>Cash flow from financing activities</u>		
Unsecured loan availed	635.60	350.00
Share Capital received	-	150.00
	635.60	500.00
Net increase / (decrease) in cash & cash equivalents	41	43.07
Cash & cash equivalents at the beginning of the period	43	-
Cash & cash equivalents at the close of the period	85	43.07
Components of cash & cash equivalents as at		
Balance with banks as per Note No. 4		-
- in current accounts	85	43.07
	85	43.07

Notes :

- a. The above cash flow statement has been prepared under the Indirect Method as set out in Ind AS 7 - Cash Flow Statement notified pursuant to Sec. 133 of the Companies Act, 2013, read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.

For **G. Joseph & Associates**

Chartered Accountants

Firm Regn. No. 006310S


Nithin S Siva

Partner

Membership No. 263834

Cochin

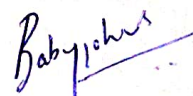
May 28, 2024



Shaji Baby John

Director

DIN:01018603



Baby Shaji John

Director

DIN:03498692

Statement of changes in equity
KINGS SISTA360 PRIVATE LIMITED

Statement of changes in equity for the year ended March 31, 2024

(Rs in '000)

Equity share capital

	Opening balance as at April 01, 2023	Changes in equity share capital during the year due to prior period errors	Restated balance as at 31 March 2023	Changes in equity share capital during the current year	Closing balance as at March 31, 2024
Equity shares of Rs. 10 each	150.00	-	-	-	150.00
	<u>150.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>150.00</u>

Other Equity

	Opening balance as at April 01, 2023	Changes in accounting policy/ prior period errors	Total comprehensive income for the year	Fair value of Investments	Profit/(Loss) for the period	Closing balance as at March 31, 2024
Retained Earnings	(175.65)	-	-	-	-	-
Capital Reserve	-	-	-	-	(1,055.87)	(1,231.52)
Securities premium	-	-	-	-	-	-
General Reserve	-	-	-	-	-	-
Comprehensive Income	-	-	-	-	-	-
Total reserves	<u>(175.65)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,055.87)</u>	<u>(1,231.52)</u>
	<u>(175.65)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,055.87)</u>	<u>(1,231.52)</u>



KINGS SISTA360 PRIVATE LIMITED

Notes to financial statements for the year ended March 31, 2024

CIN:U72900KA2022PTC158538

1 Company overview

Kings Sista360 Private Limited (referred to as "the Company") is a Private Limited Company incorporated and domiciled in India with its registered office Bangalore, Karnataka. The Company engaged in introducing technologies, practices, operating procedures and inputs that are most relevant to each geographical region and to provide 360 degree support to the aquafarmers including consultancy, logistics and marketing. The Company is a subsidiary of Kings Infra Ventures Ltd., a company whose equity shares are listed on the Bombay Stock Exchange

2 Significant accounting policies

2.1 Basis of preparation of financial statements

These Standalone Financial Statements of the company are prepared in accordance with Indian Accounting Standards (Ind AS), under the historical cost convention on the accrual basis as per the provisions of the Companies Act, 2013 ("the Act"), except for certain financial instruments which are measured at fair values at the end of each reporting period. Historical cost is generally based on the fair value of the consideration given in exchange for goods and services. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market

Current and Non- Current Classification

The Company presents assets and liabilities in the balance sheet based on current/non-current

An asset is classified as current when it satisfies any of the following criteria:

- . It is expected to be realised in, or is intended for sale or consumption in, the Company's normal operating cycle and it is held primarily for the purpose of being traded
- . It is expected to be realised within 12 months after the reporting date; or
- . It is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting date.
- . All other assets are classified as non-current.

A liability is classified as current when it satisfies any of the following criteria:

- . It is expected to be settled in the Company's normal operating cycle;
- . It is held primarily for the purpose of being traded
- . It is due to be settled within 12 months after the reporting date; or the Company does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.
- . All other liabilities are classified as non-current.

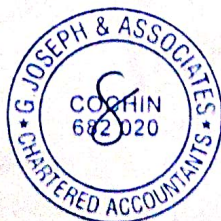
Deferred tax assets and liabilities are classified as non-current only.

Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

The Standalone Financial Statements have been presented in Indian Rupees (INR), which is the Company's functional currency.

2.2 Statement of Compliance

These financial statements have been prepared in accordance with the Indian Accounting Standards (referred to as "Ind AS") as prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time and other Accounting Principles generally accepted in India.



2.3 Use of estimates

The preparation of these Financial Statements in conformity with the recognition and measurement principles of Ind AS requires the management of the Company to make estimates and assumptions that affect the reported balances of assets and liabilities, disclosures relating to contingent liabilities as at the date of the Financial Statements and the reported amounts of income and expense of the periods presented. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and future periods are affected.

Information about critical judgments in applying accounting policies, as well as estimates and assumptions that have the most significant effect to the carrying amounts of assets and liabilities within the next financial year are included in the following notes

2.4 Cash and Cash Equivalents

Cash and Cash Equivalents consist of cash on hand and balances with banks which are unrestricted for withdrawal and usage.

2.5 Impairment of assets

The Company assesses the impairment of assets at each Balance Sheet date. If events or circumstances indicate that the carrying amount of the asset exceeds the recoverable amount, the loss on account of impairment is accounted accordingly. The recoverable amount is the higher of an asset's fair value less costs of disposal & value in use.

2.6 Financial Instrument

Financial assets and financial liabilities are recognized when the Company becomes a party to the contractual provisions of the instruments.

Financial assets and liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value measured on initial recognition of financial asset or financial liability. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit and loss are recognized immediately in Statement of Profit and Loss.

Financial Assets at Fair Value through other Comprehensive Income (FVTOCI)

Financial assets are measured at Fair Value through Other Comprehensive Income if these financial assets are held within a business whose objective is achieved by both collecting contractual cash flows that give rise on specified dates to solely payments of principal and interest on the principal amount outstanding and by selling financial assets.

Financial Assets at Fair Value through Statement of Profit and Loss (FVTPL)

Financial assets are measured at fair value through Statement of Profit and loss unless it is measured at amortized cost or at fair value through other comprehensive income on initial recognition. The transaction cost directly attributable to the acquisition of financial assets and liabilities at fair value through statement of profit & loss are immediately recognized in the statement of profit and loss.

Financial Assets at Amortized Cost

Financial Assets are subsequently measured at amortized cost if these financial assets are held within a business whose objective is to hold these assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

2.7 Earnings per share

The Company presents basic and diluted earnings per share ("EPS") data for its equity shares. Basic EPS is calculated by dividing the profit and loss attributable to equity shareholders of the Company by the weighted average number of equity shares outstanding during the period. Diluted EPS is determined by adjusting the profit and loss attributable to equity shareholders and the weighted average number of equity shares outstanding for the effects of all dilutive potential equity shares. The Company did not have any potentially dilutive security in any of the years presented.



2.8 Provisions and contingent liabilities

The assessments undertaken in recognizing provisions and contingencies have been made in accordance with the applicable Ind AS.

Provisions represent liabilities to the Company for which the amount or timing is uncertain. Provisions are recognized when the Company has a present obligation (legal or constructive), as a result of past events, and it is probable that an outflow of resources, that can be reliably estimated, will be required to settle such an obligation. Provisions are reviewed at each reporting date and are adjusted to reflect the current best estimate.

Provisions are measured at the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation.

In the normal course of business, contingent liabilities may arise from litigations and other claims against the Company. Where the potential liabilities have a low probability of crystallizing or are very difficult to quantify reliably, the Company treats them as contingent liabilities. Such liabilities are disclosed in the notes but are not provided for in the financial statements. Although there can be no assurance regarding the final outcome of the legal proceedings, Company does not expect them to have a materially adverse impact on our financial position or profitability. The Company does not recognize a contingent liability but discloses its existence in the financial statements.

Contingent assets are not recognized but disclosed in the Financial Statements when an inflow of

2.9 Taxation

Income tax expenses for the year comprises of current tax and the net change in the deferred tax asset or liability during the year. It is recognized in the Statement of Profit and Loss except to the extent it relates to a business combination or to an item which is recognized directly in equity or in other comprehensive income.

Current Income Tax

Current tax is the expected tax payable /receivable on the taxable income /loss for the year using applicable tax rates at the Balance Sheet date, and any adjustment to taxes in respect of previous years. Interest income/expenses and penalties, if any related to income tax are not included in current tax expense.

Current tax assets and current tax liabilities are offset when there is a legally enforceable right to set off the recognized amount and there is an intention to settle the asset and liability on net basis.

Deferred Tax

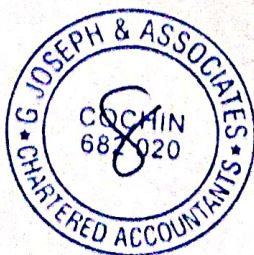
Deferred income tax is recognized using the Balance Sheet approach. Deferred income tax assets and liabilities are recognized for deductible and taxable temporary differences arising between the tax base of assets and liabilities and their carrying amount, except when the deferred income tax arises from the initial recognition of an asset or liability in a transaction that is not a business combination and affects neither accounting nor taxable profit or loss at the time of the transaction.

Deferred tax assets are recognized only to the extent that it is probable that either future taxable profits or reversal of deferred tax liabilities will be available, against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilized.

The carrying amount of a deferred tax asset shall be reviewed at the end of each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred income tax asset to be utilized.

Deferred tax assets and deferred tax liabilities are offset when there is legally enforceable right to set off deferred tax assets against deferred tax liabilities; and the deferred tax assets and the deferred tax liabilities relate to the income taxes levied by the same taxation authorities.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date



2.10 Intangible Assets

Website:

Website and Applications under development as at balance sheet date are shown as Intangible Asset Under Development. All direct expenditures attributable to the development of website and applications are accounted as Intangible Asset Under Development.

Intangible assets acquired are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses.

Intangible assets are amortized over the useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The amortization period and amortization method for an intangible asset are reviewed at the end of each reporting period. The amortization expense on intangible asset is recognized in the Statement of Profit and Loss unless such expenditure forms part of carrying value of another asset.

Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in Statement of Profit and Loss when the asset is derecognized.

2.11 Statement of Cash Flows

Cash flows are reported using indirect method as set out in Ind AS -7 "Statement of Cash Flows", whereby profit / (loss) before tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information. For the purpose of statement of cash flow, Cash and cash equivalent comprise cash at banks and cash on

(This space has been intentionally left blank)



3 Intangible asset under development

Particulars	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in Progress					
-Website	3,000.00	354.00	-	-	3,354.00
	<u>3,000.00</u>	<u>354.00</u>	<u>-</u>	<u>-</u>	<u>3,354.00</u>

4 Cash and cash equivalents

Particulars	(Rs in '000)	
	As at 31 March 2024	As at 31 March 2023
Balances with banks in current accounts	84.54	43.07
	<u>84.54</u>	<u>43.07</u>

5 Other Current Assets

Particulars	(Rs in '000)	
	As at 31 March 2024	As at 31 March 2023
Deposit on credit card	15.00	15.00
Advance for expenses	324.00	-
Balance from government authorities	15.63	-
	<u>354.63</u>	<u>15.00</u>

6 Share capital

Particulars	(Rs in '000)	
	Number of Shares	Amount
Authorised share capital		
As at March 31, 2023	1,00,000	1,000.00
Increase during the period	-	-
As at March 31, 2024	<u>1,00,000</u>	<u>1,000.00</u>
Issued, subscribed and paid up		
As at March 31, 2023	15,000	150.00
Changes in equity share capital during the period	-	-
As at March 31, 2024	<u>15,000</u>	<u>150.00</u>

Terms and rights attached to equity shares

The Company has only one class of shares referred to as equity shares having a par value of Rs. 10/- per share. Each holder of equity shares is entitled to one vote per share. The Company declares and pays dividends in Indian rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. The Board of Directors do not propose any dividend during the current year. No dividend was declared in the preceding year.

In the event of liquidation of the Company, the holders of equity shares will be entitled to receive any of the remaining assets of the Company, after distribution of all preferential amounts. However, no such preferential amounts exist currently. The distribution will be in proportion to the number of equity shares held by the shareholders.

List of shareholders holding more than 5% shares in the Company

Names	As at 31 March 2024		As at 31 March 2023	
	No. of shares	% of holding	No. of shares	% of holding
Kings Infra Ventures Limited	9,000	60%	9,000	60%
Shaji Baby John	1,500	10%	3,000	20%
Baby John Shaji	1,500	10%	1,500	10%
Chan Ira Bhat	1,500	10%	1,500	10%
Ajith Somarajan	1,500	10%	-	-
	<u>15,000</u>		<u>15,000</u>	



Shareholding of Promoters - Shares held by promoters as at 31st March 2024

Promoter name	No. of Shares	% of total shares	% Change during the year*
Kings Infra Ventures Limited	9,000	60%	0.00%
Shaji Baby John	1,500	20%	0.00%
Baby John Shaji	1,500	10%	0.00%
Chandra Bhat	1,500	10%	0.00%
Ajith Somarajan	1,500	10%	

7 Other equity Particulars	(Rs in '000)	
	As at 31 March 2024	As at 31 March 2023
Retained earnings	(175.65)	-
At the beginning of the accounting period	(1,055.87)	(175.65)
Add: Profit/(Loss) for the period	(1,231.52)	(175.65)
Net surplus in the statement of profit & loss	(1,231.52)	(175.65)

Nature and purpose of reserve

Retained earnings are the profits that the Company has earned till date, less any transfers to General reserve and payment of dividend. It is utilised in accordance with the provisions of the Act.

8 Borrowings Particulars	(Rs in '000)	
	As at 31 March 2024	As at 31 March 2023
Loans from related parties	985.60	350.00
Loan from Directors	985.60	350.00

Note : The Company has availed interest free unsecured loans from its directors. The terms of repayment have not been prescribed and the loans are said to be repayable on demand.

9 Trade payables Particulars	(Rs in '000)	
	As at 31 March 2024	As at 31 March 2023
Trade payables	223.68	10.62
	223.68	10.62

Trade Payables ageing schedule for the year ended as on 31st March 2024

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) Dues to micro, small and medium enterprises					
-Disputed dues	-	-	-	-	69.00
-Undisputed dues	51.30	17.70	-	-	
(ii) Dues to others	-	-	-	-	
-Disputed dues	-	-	-	-	154.68
-Undisputed dues	55.98	98.70	-	-	
	107.28	116.40	-	-	223.68

10 Other current liabilities Particulars	(Rs in '000)	
	As at 31 March 2024	As at 31 March 2023
Accrued expenses	3,354.96	47.10
Statutory dues	310.45	30.00
	3,665.41	77.10



11 Other expenses	(Rs in '000)	
	As at 31 March 2024	As at 31 March 2023
Particulars	94.50	61.15
Legal & professional charges	7.41	12.94
Office Expense	570.85	46.30
Travel Expenses	14.68	8.05
Rates & Taxes	34.05	47.20
Auditors' remuneration (Refer note below)	5.83	-
Bank Charges	6.38	-
Subscription charges	3.89	-
Recruitment Charges	256.56	-
Salaries and Allowances	27.50	-
Sales and Marketing Expenses	34.23	-
Server Charges	-	-
	1,055.87	175.65

Notes:

Payments to the auditors comprises:

a. As auditors

Statutory audit fee
Limited Review

- 29.50
34.05 17.70

b. In other capacity

Taxation services
Other services

- -
34.05 47.20

12 Earnings per equity share (of 10/- each)

Basic and diluted earning per share

The calculations of profit attributable to equity shareholders and weighted average number of equity shares outstanding for purposes of basic and diluted

Particulars	As at 31 March 2024	As at 31 March 2023
Basic earnings per share		
Net profit / (loss) for the year attributable to the equity holders	(10,55,872)	(1,75,652)
Weighted average number of equity shares	15,000	15,000
Earnings per share - Basic (of 10/- each)	(70.39)	(11.71)
Diluted earnings per share		
Net profit / (loss) for the year attributable to the equity holders	(10,55,872)	(1,75,652)
Weighted average number of equity shares for Basic EPS	15,000	15,000
Add: Effect of dilutive instruments		
Weighted average number of equity shares - for diluted EPS	15,000	15,000
Earnings per share - Diluted (of 10/- each)	(70.39)	(11.71)

14 Related party transactions

Details of related parties:

Description of relationship	Name of related parties
Holding Company	Kings Infra Ventures Limited
Director	Shaji Baby John
Director	Chandra Bhat
Director	Baby John Shaji
Director	Ajith Somarajan
Relative of Director	Suneetha C Bhat



Details of related party transactions during the year ended March 31, 2024 and balances outstanding at the year ended March 31, 2024:

Transactions	As at 31 March 2024 (Rs in '000)	As at 31 March 2023 (Rs in '000)
Transactions during the year		
i. Unsecured Loan taken		
-Ajith Somarajan	100.00	-
-Shaji Baby John	535.60	350.00
ii. Unsecured Loan repaid		
-Shaji Baby John	-	-
iii. Consultancy Services Provided		
-Ajith Somarajan	-	-
-Baby Shaji John	1,000.00	-
-Suneetha C Bhat	1,000.00	-
iv. Expenses incurred		
-Ajith Somarajan	1,000.00	-
	-	-
Balance outstanding as at the end of the period	428.40	-
i. Unsecured Loan taken		
-Ajith Somarajan	-	-
-Shaji Baby John	100.00	-
	885.60	350.00
vi. Expense Payable		
-Ajith Somarajan	-	-
-Baby Shaji John	1,328.40	-
-Suneetha C Bhat	900.00	-
	900.00	-
	-	-

15 Other disclosures

Particulars	As at 31 March 2024	As at 31 March 2023
Contingent liabilities		
Derivative instruments and unhedged foreign currency exposure	Nil	Nil
Value of imports calculated on CIF basis	Nil	Nil
Expenditure in foreign currency (accrual basis)	Nil	Nil
Net dividend remitted in foreign exchange	Nil	Nil
Earnings in foreign currency (accrual basis)	Nil	Nil

The Company was incorporated on March, 03 2022 and so there are no corresponding previous year figures for the current ended March 31, 2023.

As per our report of even date attached

For and on behalf of the Board of Directors of

For G. Joseph & Associates
Chartered Accountants
Firm Regn No-006310S

Nithin S Siva
Partner
M. No.263834
Cochin
May 28,2024



KINGS SISTA360 PRIVATE LIMITED

Shaji Baby John

Shaji Baby John
Director
DIN:01018603

Baby Shaji John

Baby Shaji John
Director
DIN:03498692

13 Ratios

The following are analytical ratios for the year ended March 31, 2024

Particulars	Numerator	Denominator	As at 31st March 2024	As at 31st March 2023
Current Ratio	Current assets	Current liabilities	0.09	0.13
Debt-Equity Ratio	Borrowings	Networth (Capital+Reserves)	NA	NA
Debt Service Coverage Ratio	Earnings available for debt service	Debt Service	NA	NA
Return on Equity Ratio	Net profits after taxes	Average Shareholder's Equity	0.98	6.85
Inventory turnover ratio	Cost of goods sold	Average Inventory	NA	NA
Trade Receivables turnover ratio	Net Sales	Average Debtors	NA	NA
Trade payables turnover ratio	Cost of goods sold	Average Creditors	NA	NA
Net capital turnover ratio	Net Sales	Working capital	NA	NA
Net profit ratio	Net Profit After tax	Net Sales	NA	NA
Return on Capital employed	Profit before interest and tax	Capital Employed	0.00	6.85
Return on investment	Net return on investment	Cost of Investment	NA	NA

