

SAMBHY SPONGE POWER PRIVATE LIMITED**BALANCE SHEET AS AT 31st March, 2022**

Amount ₹ in Laos

Amount ₹ in Lacs

	Notes	As at	
		31st March 2022	31st March 2021
I. <u>EQUITY AND LIABILITIES</u>			
1. <u>Shareholder's Funds</u>			
(a) Share Capital	2.01	2,009.03	2,009.03
(b) Reserves and Surplus	2.02	13,077.21	5,784.91
2. <u>Non-Current Liabilities</u>			
(a) Long-Term Borrowings	2.03	13,663.36	11,710.17
(b) Deferred Tax Liability	2.04	1,000.33	532.06
3. <u>Current Liabilities</u>			
(a) Short-Term Borrowings	2.05	10,478.78	4,087.90
(b) Trade Payables	2.06		
(i) Total outstanding dues of Micro Enterprises and Small Enterprises		81.33	32.30
(ii) Total outstanding dues of Creditors other than Micro Enterprises and Small Enterprises		2,024.78	1,061.25
(c) Other Current Liabilities	2.07	2,284.50	1,676.61
(d) Short Term Provisions	2.08	1,200.14	137.46
TOTAL (1 to 3) :		45,819.45	27,031.69
II. <u>ASSETS</u>			
1. <u>Non-Current Assets</u>			
(a) <u>Property, Plant & Equipment</u> :			
(i) Tangible Assets	2.09 (A)	23,492.75	11,379.87
(ii) Intangible Assets	2.09 (B)	18.73	21.51
(iii) Capital-work-in-progress	2.09 (C)	1,669.63	5,962.78
(b) Long Term Loan & Advances	2.10	587.86	348.72
2. <u>Current Assets</u>			
(a) Inventories	2.11	12,151.27	3,547.85
(b) Trade Receivables and Others	2.12	1,567.64	762.95
(c) Cash and Cash Equivalents	2.13	147.24	80.44
(d) Short-Term Loans and Advances	2.14	6,184.32	4,927.56
TOTAL (1 to 2) :		45,819.45	27,031.69
III. SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS 1 & 2			

SAMBHY SPONGE POWER PRIVATE LIMITED

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31st March 2022

		Amount ₹ in Lacs	
	Notes	For the year Ended on	
		31st March 2022	31st March 2021
I. INCOME :			
- Revenue from Operations	2.15	81,938.85	47,892.31
- Other Income	2.16	665.83	123.62
Total Revenue (I) :		82,604.69	48,015.93
II. EXPENSES :			
- Cost of Raw Materials & Stores Consumed	2.17	64,636.52	37,430.02
- Purchase of Trading Goods	2.18	1,354.38	1,214.21
- (Increase) / Decrease in inventories of Finished Goods	2.18	(2,818.72)	257.30
- Employee Benefits Expense	2.19	2,043.93	1,353.80
- Financial Costs	2.21	1,822.10	1,494.51
- Depreciation and Amortization Expense	2.09 (A) & (B)	1,007.63	600.76
- Other Expenses	2.20	4,746.42	1,291.05
Total Expenses (II) :		72,792.26	43,641.64
III. Profit Before Excep. & Extra ordinary items & Tax (I-II)		9,812.43	4,374.29
IV. Exceptional Items		-	-
V. Profit Before Extra Ordinary items & Tax (III-IV)		9,812.43	4,374.29
VI. Extraordinary Items (Loss on sale of assets)		8.28	-
VII. Profit Before Tax (V-VI)		9,804.15	4,374.29
VIII. Tax Expense:			
(1) Deferred Tax Liabilities/(Assets)	2.04	468.27	228.81
(2) Current Tax (Income Tax & Surcharge)		1,999.76	829.86
(3) Tax Related to Earlier Years		43.81	7.17
IX. Profit for the period (VII - VIII)		7,292.31	3,308.45
X. Earning per Equity Share:			
Basic & Diluted		36.30	16.47
Weighted Average number of Equity Shares (Face value of ₹ 10/-each)		20,090,300	20,090,300
III. SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS	1 & 2		

SAMBHV SPONGE POWER PRIVATE LIMITED

Cash Flow Statement For the Financial year ended on 31.03.2022

Amount ₹ in Lacs

	Year ended on	
	31st March 2022	31st March 2021
A. CASH FLOW FROM OPERATING ACTIVITIES		
1 Net Profit Before Taxation	9,804.15	4,374.29
2 Adjustment for		
- Depreciation	1,007.63	600.76
- Financial Charges	1,822.10	1,494.51
- Interest Earned	(10.46)	-
3 Operating Profit before working capital changes (1 + 2)	12,623.42	6,469.56
4 Changes in working capital (excluding Cash & Bank Balance)		
- Decrease / (Increase) in Stock	(8,603.42)	662.13
- Decrease / (Increase) in Debtors	(804.69)	524.70
- Decrease / (Increase) in Current Loans & Advances	(747.25)	(3,201.74)
- Increase / (Decrease) in Current Liabilities	2,683.12	946.81
5 Cash generated from operations (3 + 4)	5,151.17	5,401.54
6 Income tax (Paid) / Refund	(2,043.57)	(837.03)
7 Cash Flow before Extraordinary Items (5 + 6)	3,107.60	4,564.51
8 Extra ordinary items credited in Profit/Loss Statement	8.28	
NET CASH FROM OPERATING ACTIVITIES (7 + 8)	3,115.88	4,564.51
B. CASH FLOW FROM INVESTING ACTIVITIES		
- Increase in Fixed Assets	(13,145.02)	(775.44)
- Sale of Fixed Assets	19.00	-
- Decrease/(Increase) in Capital W.I.P	4,293.15	(5,489.02)
- Interest on Loans & Advances	10.46	-
- Advance to Suppliers for Capital Goods	(748.63)	575.82
NET CASH FROM INVESTING ACTIVITY	(9,571.05)	(5,688.64)
C. CASH FLOW FROM FINANCING ACTIVITIES		
- Increase / (Decrease) in Secured Long Term Loan	2,129.70	2,557.07
- Increase / (Decrease) in Unsecured Loan	(176.51)	356.14
- Increase / (Decrease) in Cash Credit Loan	6,390.87	(792.17)
- Financial Charges paid	(1,822.10)	(1,494.51)
NET CASH FROM FINANCING ACTIVITY	6,521.97	626.53
NET INCREASE IN CASH & CASH EQUIVALENT (A + B + C)	66.79	(497.60)
Cash & Cash Equivalent at the beginning of period	80.44	578.05
CASH & CASH EQUIVALENT AT END OF PERIOD	147.24	80.44
- Cash in hand	4.00	9.45
- Balance with Schedule Bank	143.23	71.00
Total Cash & Cash Equivalent	147.24	80.44
III. SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS	1 & 2	