



Independent Auditor's Report

To the Members of KML TRADELINKS PRIVATE LIMITED

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of KML Tradelink Private Limited ("the Company"), which comprise the balance sheet as at March 31, 2024, and the statement of profit and loss (including other comprehensive income), statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March 2024, of its profit, other comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs') specified under section 143(10) of the Act. Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.



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Bengaluru - 560025

Ahmedabad:
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University Road,
Navrangpura,
Ahmedabad - 380009
Gujarat

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Annual Report (but does not include the financial statements and our auditor's report thereon), which is expected to be made available to us after that date.

Our opinion on the financial statements does not cover the other information and we do not and will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

When we read the other information identified above, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

Management's and Board of Directors' Responsibility for the Financial Statements

The Company's Management and Board of Directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the state of affairs profit/loss and other comprehensive income changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India including the Indian Accounting Standards (Ind AS) specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring accuracy and completeness of the accounting records relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement whether due to fraud or error.

In preparing the financial statements the Management and Board of Directors are responsible for assessing the Company's ability to continue as a going concern disclosing as applicable matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements



Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if individually or in the aggregate they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify our opinion. our conclusions are based on the audit evidence obtained up to the date of our auditor's report.
- Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Financial Statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

1. As required by the Companies (Auditor's Report) Order, 2020, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act ("the Order"), and on the basis of such checks of the books and records of the Company as we considered appropriate and according to the information and explanations given to us, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order
2. Further to our comment in the Annexure A, as required by Section 143 (3) of the Act, we report that:
 - a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b. In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c. The balance sheet, the statement of profit and loss (including other comprehensive income) the statement of changes in equity and the statement of cash flows dealt with by this Report agree with the books of account.
 - d. In our opinion the aforesaid financial statements comply with the Ind AS specified under section 133 of the Act.
 - e. On the basis of the written representations received from the directors as on March 31, 2024 taken on record by the Board of Directors none of the directors is disqualified as on March 31, 2024 from being appointed as a director in terms of Section 164(2) of the Act.



f. With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls refer to our separate Report in "Annexure B".

g. With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of Section 197(16) of the Act, as amended, in our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of Section 197 read with Schedule V of the Act.

h. With respect to the other matters to be included in the Auditors' Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules 2014 in our opinion and to the best of our information and according to the explanations given to us:

- i. The Company has disclosed the impact of pending litigations as at March 31 2024 on its financial position in its financial statements, if any.
- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company;
- iv. (a) Management has represented to us that, to the best of its knowledge and belief, as disclosed in the financial statements, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) Management has represented to us that, to the best of its knowledge and belief, as disclosed in the financial statements, no funds have been received by the Company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(c) Based on our audit procedures conducted that are considered reasonable and appropriate in the circumstances, nothing has come to our attention that cause us to believe that the representation given by the management under paragraph (2) (h) (iv) (a) & (b) contain any material misstatement.

- v. The Company has not declared/paid any dividend during the year.
- vi. Based on our examination, which includes test checks, the company has used an accounting software for maintaining its books of account which has a feature of



recording audit trail (edit log) facility and that has operated through out the year for all the relevant transactions recorded in the software, Further, during of our audit we did not notice any instances of audit trail feature being tempered with.

For Sen & Ray

Chartered Accountants

ICAI Firm Registration Number: 303047E

**Rakesh
Kumar
Kogta**

Digitally signed
by Rakesh
Kumar Kogta
Date: 2024.09.06
13:49:32 +05'30'



Rakesh Kumar Kogta

Partner

Membership No.: 122300

UDIN: 24122300BKAOUO7512

Place: Mumbai

Date: 15 May, 2024

KML TRADELINKS PRIVATE LIMITED**Balance sheet as at March 31, 2024***(All amounts are in lakhs, except share data and as stated)*

Particulars	Notes	As at March 31, 2024	As at March 31, 2023
ASSETS			
Current assets			
Financial assets:-			
Trade receivables	2	18.34	32.07
Cash and cash equivalents	3	2.07	2.79
Other financial assets	4	83.64	39.00
Non-current tax assets (net)	5	-	0.69
Deferred Tax assets		-	-
Other current assets	6	0.25	0.25
		104.80	74.80
TOTAL			
		104.80	74.80
EQUITY AND LIABILITIES			
EQUITY			
Equity share capital	7	1.00	1.00
Other equity	8	12.08	18.82
Total Equity		13.08	19.82
LIABILITIES			
Non - current liabilities			
Financial liabilities			
Borrowings	9	89.66	36.59
		89.66	36.59
Current liabilities			
Financial liabilities:-			
Trade payables	10	1.46	18.34
Other current liabilities	11	0.60	0.05
		2.06	18.39
TOTAL			
		104.80	74.80
		0.00	(0.00)

Significant accounting policies
Notes on Financial Statement

1
2 to 18

As per our attached report of even date

For Sen & Ray

Chartered Accountants

Firm Registration No. 0303037E

Rakesh Kumar Kogta

Partner

Membership No. 122300

Date:- May 15, 2024

Place:- Mumbai

For and on behalf of the Board of Directors of
KML Tradelinks Private Limited



Rishav S. Aggarwal

DIN: 05155607



Nishi Aggarwal

DIN: 00376875

KML TRADELINKS PRIVATE LIMITED
Statement of Profit and Loss for the year ended March 31, 2024
(All amounts are in lakhs, except share data and as stated)

Particulars	Notes	As at March 31, 2024	As at March 31, 2023
Income	12	-	-
Revenue from operations	13	-	-
Other income		-	-
Total Income			
Expenses	14	-	-
Purchases of stock-in-trade	15	-	-
Employee benefits expense	16	5.04	5.06
Finance costs	17	1.70	1.89
Other expenses		6.74	6.96
Total Expenses		(6.74)	(6.96)
Profit / (Loss) for the year before tax			
Tax expense:			-
Current tax			-
Deferred tax charge / (credit)		(6.74)	(6.96)
Profit / (Loss) for the year (A)			
Other comprehensive income			
<i>Items that will not be reclassified to profit or loss</i>			-
Remeasurements gains/(losses) on defined benefit plan			-
Income tax effect on above			-
Total other comprehensive income / (loss) for the year (B)		(6.74)	(6.96)
Total comprehensive income / (loss) for the year (A+B)			
Earnings per equity share of face value of Rs. 5 each fully paid up	18	(67.40)	(69.56)
Basic Rs.	18	(67.40)	(69.56)
Diluted Rs.			
Significant accounting policies	1		
Notes on Financial Statement	2 to 18		


As per our attached report of even date

For **Sen & Ray**
Chartered Accountants
Firm Registration No. 0303037E


Rakesh Kumar Kogta
Partner
Membership No. 122300

Date:- May 15 , 2024
Place:- Mumbai

For and on behalf of the Board of Directors of
KML Tradelinks Private Limited


Rishav S. Aggarwal
DIN: 05155607

Director


Nishi Aggarwal
DIN: 00376875

Director

KML TRADELINKS PRIVATE LIMITED

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

(All amounts are in lakhs, except share data and as stated)

(a) Equity Share Capital

	Amount
Balance as at March 31, 2022	1.00
Changes in equity during F.Y 2021-22	-
Balance as at March 31, 2023	1.00
Changes in equity during F.Y 2022-23	-
Balance as at March 25, 2024	1.00

(b) Other Equity

	Reserves & Surplus			
	Securities Premium	General Reserves	Retained Earnings	Total
Balance as at March 31, 2022	-	-	25.78	25.78
Addition during the year	-	-	-	-
Profit / (Loss) for the year	-	-	(6.96)	(6.96)
Other comprehensive income	-	-	-	-
Balance as on March 31, 2023	-	-	18.82	18.82
Addition during the year	-	-	-	-
Profit / (Loss) for the year	-	-	(6.74)	(6.74)
Other comprehensive income	-	-	-	-
Balance as on March 31, 2024	-	-	12.08	12.08

As per our attached report of even date

For Sen & Ray
Chartered Accountants
Firm Registration No. 0303037E

Rakesh Kumar Kogta
Partner
Membership No. 122300

Date:- May 15, 2024
Place:- Mumbai

For and on behalf of the Board of Directors of
KML Tradelinks Private Limited

Rishav S. Aggarwal
DIN: 05155607

Director

Nishi Aggarwal
DIN: 00376875

Director

KML TRADELINKS PRIVATE LIMITED
Statement of Cash Flows for the year ended March 31, 2024
(All amounts are in lakhs, except share data and as stated)

Particulars	As at March 31, 2024	As at March 31, 2023
A. CASH FLOWS FROM/(USED IN) OPERATING ACTIVITIES :-		
Profit before tax	(6.74)	(6.96)
Adjustments for :	5.04	5.06
Interest expenses	(1.70)	(1.89)
Cash Generated from operations before working capital changes		
(Increase) / Decrease in inventories	13.23	-
(Increase) / Decrease in trade receivables		
(Increase) / Decrease in other non-current financial assets	0.69	(0.63)
(Increase) / Decrease in other non-current assets	(44.64)	-
(Increase) / Decrease in other current financial assets	-	0.29
(Increase) / Decrease in other current assets	(16.88)	3.70
Increase / (Decrease) in other current financial liabilities	0.55	0.05
Increase / (Decrease) in other current liabilities	(47.05)	3.42
Cash generated from operations	-	-
Income taxes paid	(48.75)	1.53
Net cash generated from / (used in) operating activities (A)		
B. CASH FLOWS FROM / (USED IN) INVESTING ACTIVITIES:		
Net cash from / (used in) investing activities (B)	-	-
C. CASH FLOWS FROM / (USED IN) FINANCING ACTIVITIES:		
Proceeds from current borrowings	53.07	2.59
Interest paid	(5.04)	(5.06)
Net cash from/(used in) financing activities (C)	48.03	(2.47)
NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	(0.72)	(0.94)
CASH AND CASH EQUIVALENTS, beginning of year	2.35	3.74
Unrealised gain / (loss) on foreign currency cash and cash equivalents	0.44	-
CASH AND CASH EQUIVALENTS, end of year	2.07	2.79
Components of cash and cash equivalents, as at March 31		
Cash on hand	0.09	2.35
Cash in current account	1.98	0.44
	2.07	2.79
	(0.00)	(0.00)

Notes:

- A. The above Statement of Cash Flows has been prepared under the 'Indirect Method' as set out in Ind AS 7, 'Statement of Cash Flows'.
- B. All figures in bracket are outflow.

As per our attached report of even date

For Sen & Ray
Chartered Accountants

Firm Registration No. 0303037E

Rakesh Kumar Kogta

Partner

Membership No. 122300

Date:- May 15, 2024

Place:- Mumbai

For and on behalf of the Board of Directors
KML Tradelinks Private Limited

Rishav S. Aggarwal

Rishav S. Aggarwal

DIN: 05155607

Nishi Aggarwal

Nishi Aggarwal

DIN: 00376875

Director

Director

KML TRADELINKS PRIVATE LIMITED
Statement of Cash Flows for the year ended March 31, 2024
(All amounts are in lakhs, except share data and as stated)

Particulars	As at March 31, 2024	As at March 31, 2023
A. CASH FLOWS FROM/(USED IN) OPERATING ACTIVITIES :-		
Profit before tax	(6.74)	(6.96)
Adjustments for :	5.04	5.06
Interest expenses	(1.70)	(1.89)
Cash Generated from operations before working capital changes		
(Increase) / Decrease in inventories	13.23	-
(Increase) / Decrease in trade receivables		
(Increase) / Decrease in other non-current financial assets	0.69	(0.63)
(Increase) / Decrease in other non-current assets	(44.64)	-
(Increase) / Decrease in other current financial assets	-	0.29
(Increase) / Decrease in other current assets	(16.88)	3.70
Increase / (Decrease) in other current financial liabilities	0.55	0.05
Increase / (Decrease) in other current liabilities	(47.05)	3.42
Cash generated from operations	-	-
Income taxes paid	(48.75)	1.53
Net cash generated from / (used in) operating activities (A)		
B. CASH FLOWS FROM / (USED IN) INVESTING ACTIVITIES:		
Net cash from / (used in) investing activities (B)	-	-
C. CASH FLOWS FROM / (USED IN) FINANCING ACTIVITIES:		
Proceeds from current borrowings	53.07	2.59
Interest paid	(5.04)	(5.06)
Net cash from/(used in) financing activities (C)	48.03	(2.47)
NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	(0.72)	(0.94)
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CASH AND CASH EQUIVALENTS, end of year	2.07	2.79
Components of cash and cash equivalents, as at March 31		
Cash on hand	0.09	2.35
Cash in current account	1.98	0.44
	2.07	2.79
	(0.00)	(0.00)

Notes:

- A. The above Statement of Cash Flows has been prepared under the 'Indirect Method' as set out in Ind AS 7, 'Statement of Cash Flows'.
- B. All figures in bracket are outflow.

As per our attached report of even date

For Sen & Ray
Chartered Accountants
Firm Registration No. 0303037E

Rakesh Kumar Kogta
Partner
Membership No. 122300

Date:- May 15, 2024
Place:- Mumbai

For and on behalf of the Board of Directors
KML Tradelinks Private Limited

Rishav S. Aggarwal
DIN: 05155607

Nishi Aggarwal
DIN: 00376875

KML TRADELINK PVT LTD
Notes to the financial statements for the year ended March 31, 2024
(All amounts are in lakhs, except share data and as stated)

Note 2

Trade receivables

Trade receivables		As at March 31, 2024		As at March 31, 2023		
Particulars						
		18.84		32.07		
Considered good - Unsecured		18.34		32.07		
Credit impaired		-		-		
Unsecured, considered doubtful		-		-		
Less: Allowance for expected credit loss		18.34		32.07		
Total						
Ageing Schedule						
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 year
As at March 31, 2024		-	-	18.34	-	-
Undisputed trade receivables – considered good		-	-	-	-	-
Undisputed trade receivables – credit impaired		-	-	-	-	-
Disputed trade receivables – credit impaired		-	-	18.34	-	-
Sub Total		-	-	-	-	-
Less: Allowance for credit impaired/Expected credit loss		-	-	18.34	-	-
Total		-	-	-	-	-
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 year
As at March 31, 2023		-	-	32.07	-	-
Undisputed trade receivables – considered good		-	-	-	-	-
Undisputed trade receivables – credit impaired		-	-	-	-	-
Disputed trade receivables – credit impaired		-	-	32.07	-	-
Sub Total		-	-	-	-	-
Less: Allowance for credit impaired/Expected credit loss		-	-	32.07	-	-
Total		-	-	-	-	-
Movement in the expected credit loss allowance						
Particulars		As at March 31, 2024		As at March 31, 2023		
Balance at the beginning of the period		-		-		
Provision / (reversal) of allowance for expected credit loss (net)		-		-		
Bad Debts written off during the period		-		-		
Balance at the end of the period		-		-		



KML TRADELINKS PRIVATE LIMITED

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

(All amounts are in lakhs, except share data and as stated)

Note 3

Cash and cash equivalents

Particulars	As at March 31, 2024	As at March 31, 2022
Cash and cash equivalents		
Balances with banks	1.98	0.44
On Current account	1.98	0.44
Cash on hand	0.09	2.35
Total	2.07	2.79

Note 4

Other current financial assets

Particulars	As at March 31, 2024	As at March 31, 2022
Recoverable in cash from :-	42.24	-
- Relatives	41.40	39.00
- Other than Relatives	83.64	39.00
Total		

Note 5

Non - current tax

Particulars	As at March 31, 2024	As at March 31, 2022
Income tax liabilities (Net)		0.69
Total		0.69

Note 6

Other current assets

Particulars	As at March 31, 2024	As at March 31, 2022
Balance with Indirect Tax authority	0.25	0.25
Total	0.25	0.25



KML TRADELINKS PRIVATE LIMITED
Notes to the financial statements for the year ended March 31, 2024
(All amounts are in lakhs, except share data and as stated)

Note 7

Equity share capital

Particulars	As at March 31, 2024	As at March 31, 2023	
		No. of Shares	Amount
Authorised			
Equity shares of Rs. 10/- each	1.00	-	1.00
Issued, Subscribed & Paid up			
Equity shares of Rs. 10/- each fully paid up			
Shares outstanding as at the beginning of the Year		10,000	1.00
Add: Shares issued during the year		-	-
Shares outstanding as at the end of the year	1.00	10,000	1.00

- a) The Company has only one class of equity shares having at par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share.

- b) Details of equity shares held by each shareholders holding more than 5% of total equity shares :-

	As at March 31, 2023	
	No. of Shares held	% of Holding
Kisan Mouldings Limited	10,000	100.00%

Note 8

Other Equity

- a) Summary of other equity balances

Particular	As at March 31, 2024	As at March 31, 2023
Retained earnings	12.08	18.82
	12.08	18.82

Refer Statement of Changes in Equity for detailed movement in equity balance.

- b) Nature and purpose of the reserve

Securities Premium

Retained Earnings

Retained earnings are the profits that the Company has earned till date, less any transfers to general reserve, dividends or other distributions paid to shareholders.



KML TRADELINKS PRIVATE LIMITED
Notes to the financial statements for the year ended March 31, 2024
(All amounts are in lakhs, except share data and as stated)

Note 9
Non - current financial liabilities - borrowings

Particulars	As at March 31, 2024	As at March 31, 2023
Unsecured		
Loans from Directors Shareholders & relatives	56.28	1.00
Loans from other	33.38	35.59
Total	89.66	36.59

Note 11
Other current liabilities

Particulars	As at March 31, 2024	As at March 31, 2023
Advance from customers	0.60	0.05
Statutory dues		
Total	0.60	0.05



KML TRADELINK PVT LTD

Notes to the financial statements for the year ended March 31, 2024
(All amounts are in lakhs, except share data and as stated)

Note 24
Current financial liabilities - Trade payables

Current financial liabilities - Trade payables

Particulars	As at March 31, 2024	As at March 31, 2023
Trade payables		
Total outstanding dues of micro enterprises and small enterprises	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	1.46	18.34
	<u>1.46</u>	<u>18.34</u>
Total		

The Company has identified (based on information available) Micro, Small and Medium Enterprises as those registered under Micro, Small and Medium Enterprises Development Act, 2006 ('MSMED Act').

Particulars	As at March 31, 2024	As at March 31, 2023
Principal amount remaining unpaid	1.46	18.34
Interest due and the unpaid interest		0
Amount of interest due and payable for period of delay in making payment excluding interest specified under		
Interest accrued and remaining unpaid		
Amount of further interest remaining due and payable in succeeding year		

Note : Dues to Micro and Small Enterprises have been determined to the extent such parties have been identified on the basis of information collected by the Management. This includes creditors for capital expenditures also. This has been relied upon by the auditors.

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	
As at March 31, 2024					
micro enterprises and small enterprises	1.46	-	-	-	-
Others					
Total	1.46				

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	
As at March 31, 2023					
micro enterprises and small enterprises	-	-			
Others					
Total	-				



KML TRADELINKS PRIVATE LIMITED
Notes to the financial statements for the year ended March 31, 2024
(All amounts are in lakhs, except share data and as stated)

Note 12
Revenue from operations

Particulars	As at March 31, 2024	As at March 31, 2023
Sale of products		
Traded goods	0.00	0.00
Total	-	-

Note 13
Other Income

Particulars	As at March 31, 2024	As at March 31, 2023
Other Income	0.00	0.00
Total	-	-

Note 14
Purchase Stock in trade

Particulars	As at March 31, 2024	As at March 31, 2023
Purchase Stock in trade	-	-
Total	-	-

Note 16
Finance cost

Particulars	As at March 31, 2024	As at March 31, 2023
Interest & Finance cost	5.04	5.06
Total	5.04	5.06

Note 17
Other expenses

Particulars	As at March 31, 2024	As at March 31, 2023
Travelling & Conveyance expenses	-	-
Sales promotion expenses	-	0.08
Rates and Taxes	-	-
General expenses	1.20	1.20
Rent	-	-
Telephone & Postage	-	-
Printing & Stationery	-	-
Cartage outwards	-	-
Electricity charges	0.50	0.50
Audit fees	-	-
Postage & Courier expenses	-	-
Commission & Brokerage	-	-
Sundry balance written off	-	0.11
Legal & Consultancy	1.70	1.89
Total	1.70	1.89

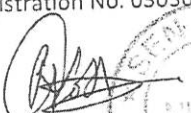


KML TRADELINKS PRIVATE LIMITED
Notes to the financial statements for the year ended March 31, 2024
(All amounts are in lakhs, except share data and as stated)

Note 18
Earnings per share


Particulars	As at March 31, 2024	As at March 31, 2023
Profit / (loss) attributable to equity share holders of the Company	(6.74)	(6.96)
Reconciliation of number of shares	No. of Shares	No. of Shares
Weighted average number of shares in calculating Basic & Diluted EPS	10,000	10,000
Earnings per share (face value Rs. 10/- each)		
Earnings per share - Basic in Rupees	(67.40)	(69.56)
Earnings per share - Diluted in Rupees	(67.40)	-69.56

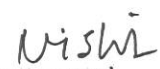
For Sen & Ray
Chartered Accountants
Firm Registration No. 0303037E


Rakesh Kumar Kogta
Partner
Membership No. 122300

Date:- May 15, 2024
Place:- Mumbai

For and on behalf of the Board of Directors of
KML Tradelinks Private Limited


Rishav S. Aggarwal
DIN: 05155607


Nishi Aggarwal
DIN: 00376875