

**AUDITED FINANCIAL STATEMENTS OF M/S CLARA PETROCHEMICALS (PROPRIETORSHIP) FOR  
THREE YEARS AND PERIOD ENDED ON SEPTEMBER 30, 2021**

Our Company acquired the ongoing business of M/s. Clara Petrochemicals i.e. the proprietorship of Our Promoter Ms. Parry Kukreja, vide Business Transfer Agreement dated October 29, 2021. The Audited Financials of the said proprietorship i.e. M/s. Clara Petrochemicals for the past three financial years and for the period April 01, 2021 to September 30, 2021 have been presented below:

**Balance Sheet of M/s. Clara Petrochemicals**

(Rs. In Lakhs)

Particulars	As on Sept 30, 2021	As on March 31		
		2021	2020	2019
<i>Assets</i>				
Fixed Assets	5.29	9.13	10.14	11.33
Investments	0.00	0.00	5.00	0.00
Inventories	221.96	188.59	161.88	131.35
Trade Receivables	65.44	5.18	10.37	9.69
Cash & Cash Equivalents	0.46	8.26	9.78	2.51
Advances to suppliers	41.56	40.35	84.24	36.70
Other Current Assets	41.10	45.81	0.01	4.01
<b>Total Assets</b>	<b>375.80</b>	<b>297.33</b>	<b>281.42</b>	<b>195.59</b>
<i>Liabilities</i>				
Proprietor's Capital Account	65.36	50.17	32.76	31.15
Unsecured Loans	30.80	35.55	32.15	27.70
Secured Loans	63.93	68.88	59.04	49.41
Current Liabilities	215.72	142.73	157.46	87.34
<b>Total Liabilities</b>	<b>375.80</b>	<b>297.33</b>	<b>281.42</b>	<b>195.59</b>

**Profit and Loss Account of M/s. Clara Petrochemicals**

(Rs. In Lakhs)

Particulars	As on Sept 30, 2021	As on March 31		
		2021	2020	2019
<i>Income</i>				
Revenue From Operation	149.53	306.09	236.69	221.40
Other Income	0.00	0.00	0.16	0.10
<b>Total Income</b>	<b>149.53</b>	<b>306.09</b>	<b>236.85</b>	<b>221.50</b>
<i>Expenses</i>				
Purchase of Goods	157.15	280.08	227.04	231.17
Changes in Inventories of stock-in-trade	-33.37	-26.71	-30.53	-44.78
Employee Benefits expenses	0.60	1.80	1.20	1.20
Freight Expenses	0.03	0.17	0.24	0.85
Power & Fuel Expenses	7.18	12.34	13.00	11.48
Labour/ wages	8.16	9.65	7.18	5.95
Accounting fees	0.00	0.12	0.12	0.12
Conveyance Expenses	0.00	0.00	0.00	0.25
Audit Fees	0.00	0.10	0.08	0.08
Finance Cost	3.45	7.01	7.24	6.66
Depreciation	0.43	1.01	1.19	1.40
Telephone Expenses	0.00	0.03	0.03	0.06
Travelling Expenses	0.32	0.02	0.10	0.28
Repair & Maintenance	0.00	0.10	0.08	0.12
Misc. Expenses	0.55	0.08	0.50	0.05
Insurance Expenses	0.00	0.10	0.49	0.00
Rent Expenses	0.00	0.00	2.16	0.00

<b>Total Expenses</b>	<b>144.51</b>	<b>285.89</b>	<b>230.13</b>	<b>214.90</b>
<b>Net Profit</b>	<b>5.02</b>	<b>20.19</b>	<b>6.72</b>	<b>6.60</b>
<b>Net Profit Margin</b>	<b>3.36%</b>	<b>6.60%</b>	<b>2.84%</b>	<b>2.98%</b>