

VIDHIK PRINTS PRIVATE LIMITED
CIN No:U21099GJ2022PTC135408
Standalone Balance Sheet as at March 31, 2023
(All amounts in Indian Rupees in lakhs except otherwise stated)

Particulars	Notes	As at 31st March, 2023
ASSETS		
(I) Non-current assets		
(a) Property, plant and equipment	4	0.66
(b) Intangible Assets	5	2.70
Total Non Current assets		3.37
(II) Current assets		
(a) Inventories	6	207.29
(b) Financial Assets		
-Short Term Loans & Advances	7	52.69
-Trade receivables	8	174.30
-Cash and cash equivalents	9	3.07
(c) Other current assets	10	0.23
Total Current assets		437.57
TOTAL ASSETS		440.93
EQUITY AND LIABILITIES		
(I) EQUITY		
(a) Equity share capital	2	100.00
(b) Other equity	3	0.48
Total Equity		100.48
(II) LIABILITIES		
(1) Non-current liabilities		
(a) Deferred tax Liabilities	11	0.11
Total Non-Current Liabilities		0.11
(2) Current liabilities		
(a) Financial liabilities		
-Total outstanding of creditors other than micro enterprises and small enterprises	12	74.32
(b) Provisions	13	0.06
(c) Other current liabilities	14	265.96
Total Current Liabilities		340.34
TOTAL EQUITY AND LIABILITIES		440.93
Summary of significant accounting policies	1	

As per our report of even date

For, VARUNKUMAR JAIN
CHARTERED ACCOUNTANTS

Jain
Varunkumar Jain
(Proprietor)
M. NO: 168730
UDIN:
Place : Vapi
Date: 27/05/2023



For and on behalf of the Board of
VIDHIK PRINTS PRIVATE LIMITED

Palash
Palash Maheshwari
(Director)
DIN: 08307839
Place: Gandevi
Date: 27/05/2023

Neel Naik
Neel Naik
(Director)
DIN: 09734152
Place: Gandevi
Date: 27/05/2023

VIDHIK PRINTS PRIVATE LIMITED CIN No:U21099GJ2022PTC135408 Standalone Statement of Profit and Loss for the period September 12, 2022 to March 31, 2023 (All amounts in Indian Rupees in lakhs except otherwise stated)		
Particulars	Notes	For the period September 12 2022 to March 31, 2023
Income		
Revenue from operations	15	395.53
Total Income		395.53
Expenses		
Purchases of Stock-in-Trade	16	594.15
(Increase)/ decrease in inventories	17	(207.29)
Employee benefits expense	18	0.18
Other expenses	19	7.51
Total Expenses		394.55
Earnings before Interest, Tax, Depreciation and Amortization		0.97
Depreciation and amortization expense	4&5	0.32
Profit before tax		0.65
Tax expense		
Current tax		0.06
Deferred tax	11	0.11
Total tax expense		0.17
Profit for the year		0.48
Other comprehensive income		
(A) Items that will not to be reclassified to profit or loss in subsequent periods:		
(a)(i) Re-measurement gains/ (losses) on defined benefit plans		
(ii) Income tax relating to above		
(b)(i) Net fair value gain/ (loss) on investments in equity through OCI		
(B) Items that will be reclassified to profit or loss in subsequent periods:		
(a)(i) Exchange differences on translation of foreign operations		
Other comprehensive income ('OCI')		-
Total comprehensive income for the year (comprising profit and OCI for the year)		0.48
Earnings per equity share		
Basic (Rs.)	20	0.09
Diluted (Rs.)	20	0.09
Summary of significant accounting policies		
As per our report of even date For, VARUNKUMAR JAIN CHARTERED ACCOUNTANTS		
For and on behalf of the Board of VIDHIK PRINTS PRIVATE LIMITED		
 Varunkumar Jain (Proprietor) M. No: 168730 UDIN: Place : Vapi Date: 27/05/2023		 Palash Maheshwari (Director) DIN: 08307839 Place: Gandevi Date: 27/05/2023
		 Nevil Naik (Director) DIN: 09734152 Place: Gandevi Date: 27/05/2023

VIDHIK PRINTS PRIVATE LIMITED
CIN No:U21099GJ2022PTC135408
Standalone Cash Flow Statement For The Period September 12, 2022 To March 31, 2023
(All amounts in Indian Rupees in lakhs except otherwise stated)

Particulars	For the period September 12 2022 to March 31, 2023
	Amount in Rupees
A. Cash flow from operating activities	
Net Profit / (Loss) before extraordinary items and tax	0.65
Adjustments for:	
Depreciation and amortisation	0.32
Operating profit / (loss) before working capital changes	0.97
Changes in working capital:	
Adjustments for (increase) / decrease in operating assets:	
Inventories	(207.29)
Trade receivables	(174.30)
Short-term loans and advances	(52.69)
Other current assets	(0.23)
Other Non - current assets	
Adjustments for increase / (decrease) in operating liabilities:	
Trade payables	74.32
Other current financial liabilities	
Short-Term Provisions	0.06
Other current liabilities	265.96
Changes in working capital	(94.16)
Cash generated from operations	(93.18)
Net income tax (paid) / refunds	(0.06)
Net cash flow from / (used in) operating activities (A)	(93.24)
B. Cash flow from investing activities	
Capital expenditure on fixed assets, including capital advances	(3.69)
Net cash flow from / (used in) investing activities (B)	(3.69)
C. Cash flow from financing activities	
Proceeds from Increase in Share Capital	100.00
Finance cost	
Net cash flow from / (used in) financing activities (C)	100.00
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	3.07
Cash and cash equivalents at the beginning of the year	
Effect of exchange differences on restatement of foreign currency Cash and cash equivalents	-
Cash and cash equivalents at the end of the year	3.07
Cash and cash equivalents at the end of the year *	
* Comprises:	
(a) Cash on hand	0.20
(b) Balances with banks	
(i) In current accounts	2.87
	3.07

See accompanying notes forming part of the financial statements

In terms of our report attached.

As per our report of even date
For, VARUNKUMAR JAIN
CHARTERED ACCOUNTANTS

Jain
Varunkumar Jain
(Proprietor)
M. NO: 168730
UDIN:
Place : Vapi
Date: 27/05/2023



For and on behalf of the Board
VIDHIK PRINTS PRIVATE LIMITED

Palash
Palash Maheshwari
(Director)
DIN: 08307839
Place: Gandevi
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