



**Hi-Point Services (India) Private Limited**  
**Standalone Statement of Profit & Loss for the Year ended on 31st March, 2025**

(Amount ₹ in Lakh, unless otherwise stated)

Sr. No	Particulars	Note No.	For the year ended on 31st March, 2025	For the year ended on 31st March, 2024
I	Revenue from operations	20	12,601.57	8,256.51
II	Other Income	21	379.92	581.15
III	<b>Total Income (I + II)</b>		<b>12,981.49</b>	<b>8,837.66</b>
IV	<b>Expenses:</b>			
	Cost of materials consumed	22	2,790.04	1,452.79
	Purchase of Stock-in-Trade		5,508.50	4,219.94
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	23	300.14	(1,001.08)
	Employee Benefit Expense	24	1,591.84	1,770.87
	Financial Costs	25	356.25	221.27
	Depreciation and Amortization Expense	11	141.59	45.25
	Other Expenses	26	1,084.56	1,105.89
	<b>Total Expenses (IV)</b>		<b>11,772.92</b>	<b>7,814.93</b>
V	Profit before exceptional and extraordinary items and tax (III-IV)		<b>1,208.57</b>	<b>1,022.73</b>
VI	Exceptional Items		-	-
VII	Profit before extraordinary items and tax (V - VI)		<b>1,208.57</b>	<b>1,022.73</b>
VIII	Extraordinary Items		-	-
IX	Profit before tax (VII - VIII)		<b>1,208.57</b>	<b>1,022.73</b>
X	<b>Tax expense:</b>			
	(a) Current tax		355.00	165.00
	(b) Current Tax expense relating to prior year's		119.28	(2.54)
	(c) Net Current Tax expense		474.28	162.46
	(d) Deferred tax		(25.10)	(15.38)
			<b>449.18</b>	<b>147.08</b>
XI	Profit(Loss) from the period (IX-X)		<b>759.39</b>	<b>875.65</b>
XII	Earnings per equity share of Face value of Rs 10/- Each	31		
	(1) Basic (In ₹)		350.86	350.26
	(2) Diluted (In ₹)		350.86	350.26
Significant Accounting Policies		2		
Notes forming part of the Standalone Financial Statements		27-41		
The accompanying notes are an integral part of the Standalone Financial Statements.				
<b>As per our Report of even date</b>		<b>For and on behalf of Board of Directors of</b>		
<b>For A. N. Kothari &amp; Co.</b>		<b>Hi-Point Services (India) Private Limited</b>		
Chartered Accountants		Mahesh	Sanket	Sanket
Firm Registration No. 112807W		Nyaichan	Mahesh	Shah
ALPESH NIRANJAN		d Shah	Shah	Shah
KOTHARI				
Alpesh Kothari		Mahesh Shah	Sanket Shah	
Proprietor		Managing Director	Director	
Membership No. : 045441		DIN: 00151113	DIN: 00151031	
Place: Mumbai		Place: Mumbai	Place: Mumbai	
Date:		Date:	Date:	

**Hi-Point Services (India) Private Limited**  
**Standalone Cash Flow Statement for the Year ended on 31st March, 2025**

(Amount ₹ in Lakh, unless otherwise stated)

Particulars	For the year ended on March 31, 2025		For the year ended on March 31, 2024	
<b>(A) CASH FLOW FROM OPERATING ACTIVITIES:</b>				
Net Profit before tax as per Statement of Profit and Loss		1,208.57		1,022.73
<b>Adjusted for:</b>				
Depreciation	141.59		45.25	
Finance Costs	356.25		221.27	
Interest Income	(283.93)		(453.29)	
Dividend Income	(40.62)		(38.45)	
(Profit)/Loss on Sale of Property, Plant & Equipment (Net)	0.41		-	
		173.70		(225.22)
<b>Operating Profit before Working Capital Changes</b>		1,382.27		797.51
<b>Adjusted for:</b>				
Trade and Other Receivables	(739.11)		272.64	
Inventories	(1,211.74)		(1,170.59)	
Short-term loans and advances	(747.65)		(136.96)	
Loans and Advances & Other Current Assets	33.28		54.89	
Trade Payables, Other Liabilities and Provisions	960.64		757.58	
		(1,704.58)		(222.43)
<b>Cash Generated from Operations</b>		(322.31)		575.08
Taxes paid (Net)		(454.47)		(53.51)
<b>Net Cash from Operating Activities (A)</b>		(786.78)		521.57
<b>(B) CASH FLOW FROM INVESTING ACTIVITIES:</b>				
(Purchase)/Sale of Property, Plant and Equipment. (Net)	(346.41)		(145.04)	
(Purchase)/Sale of Investments (Net)	(37.61)		(1.39)	
Interest Income	283.93		453.29	
Dividend Income	40.62		38.45	
Movement in Long Term Loans & Advances	(22.38)		(177.24)	
Movement in Bank Deposits (Placed)/Refunded (Net)	3,355.12		(392.65)	
<b>Net Cash (used in) Investing Activities (B)</b>		3,273.27		(224.57)
<b>(C) CASH FLOW FROM FINANCING ACTIVITIES:</b>				
Secured Loans/Long or Short Term Borrowings	684.94		122.87	
Amount paid to shareholders for buy back of equity shares	(2,743.75)		-	
Income Tax paid on buy back of equity shares	(639.18)		-	
Finance Costs	(356.25)		(221.27)	
<b>Net Cash (used in) Financing Activities (C)</b>		(3,054.24)		(98.40)
<b>Net Increase in Cash and Cash Equivalents (A + B + C)</b>		(567.75)		198.60
Opening Balance of Cash and Cash Equivalents		597.10		398.50
<b>Closing Balance of Cash and Cash Equivalents</b>		29.35		597.10
<b>Components of Cash and Cash Equivalents</b>				
Cash on hand		19.90		14.89
With Banks		9.45		582.21
<b>Closing Balance of Cash and Cash Equivalents</b>		29.35		597.10

**Notes :**

1. The Cash Flow Statement has been prepared under the Indirect Method as set out in Accounting Standard 3 'Cash Flow Statements' as specified under section 133 of the Companies Act, 2013 read with rule 7 of the Companies (Accounts) Rules, 2014 (as amended).
2. Previous year's figures have been regrouped and/or reclassified, wherever deemed necessary.

**As per our Report of even date**

**For A. N. Kothari & Co.**

Chartered Accountants

Firm Registration No.112807W

ALPESH NIRANJAN  
KOTHARI

Alpesh Kothari

Proprietor

Membership No. : 045441

Place: Mumbai

Date:

**For and on behalf of Board of Directors of**

**Hi-Point Services (India) Private Limited**

**Mahesh  
Nyalcha  
nd Shah**

**Mahesh Shah**

Managing Director

DIN: 00151113

Place: Mumbai

Date:

**Sanket  
Mahesh  
Shah**

**Sanket Shah**

Director

DIN: 00151031

Place: Mumbai

Date: