



**Hi-Point Services (India) Private Limited**  
Standalone Balance Sheet as at 31st March, 2022

(₹ in Lakh)

Particulars	Note No.	As at 31st March, 2022	As at 31st March, 2021
<b>LIABILITIES</b>			
Owner's Funds			
Capital	3	25.00	25.00
Reserves and Surplus	4	8,799.75	7,350.53
<b>(2) Non-Current Liabilities</b>			
(a) Long-Term Borrowings	5	425.00	200.00
(b) Deferred Tax Liabilities (Net)		-	-
(c) Other Long Term Liabilities		-	-
(d) Long Term Provisions		-	-
<b>(3) Current Liabilities</b>			
(a) Short-Term Borrowings	6	454.67	63.16
(b) Trade Payables	7		
(A) Total outstanding dues of micro enterprises and small enterprises;		16.33	46.95
and			
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises		2,222.81	1,478.53
(c) Other Current Liabilities	8	315.17	706.01
(d) Short-Term Provisions	9	6.18	49.10
<b>Total</b>		<b>12,264.90</b>	<b>9,919.28</b>
<b>II. ASSETS</b>			
<b>(1) Non-Current Assets</b>			
(a) Property, Plant & Equipment & Intangible Assets	10		
(i) Property, Plant & Equipment		73.37	35.01
(ii) Intangible assets		0.06	0.07
(iii) Capital work-in-progress			
(iv) Intangible assets under development			
(b) Non-current investments	11	201.00	279.85
(c) Deferred tax assets (net)	12	10.01	11.52
(d) Long term loans and advances	13	271.01	85.78
(e) Other non-current assets	14	37.14	42.68
<b>(2) Current Assets</b>			
(a) Current investments		-	-
(b) Inventories	15	1,932.28	1,425.69
(c) Trade receivables	16	1,999.66	1,901.77
(d) Cash and cash equivalents	17	6,931.96	5,698.69
(e) Short-term loans and advances	18	808.43	438.22
(f) Other current assets		-	-
<b>Total</b>		<b>12,264.90</b>	<b>9,919.28</b>

Significant Accounting Policies	2
Notes forming part of the Standalone Financial Statements	40

As per our Report of even date  
For A. N. Kothari & Co.  
Chartered Accountants  
Firm Registration No. 112807W  
  
Alpesh Kothari  
Proprietor  
Membership No. : 045441



For and on behalf of Board of Directors of  
Hi-Point Services (India) Private Limited

  
Mahesh Shah  
Managing Director  
DIN: 00151113

  
Sanket Shah  
Director  
DIN: 00151031

Place: Mumbai  
Date: 19.09.2022



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**Hi-Point Services (India) Private Limited**  
**Standalone Statement of Profit & Loss for the Year ended on 31st March, 2022**

(₹ in Lakh)

Sr. No	Particulars	Note No.	For the year ended on 31st March, 2022	For the year ended on 31st March, 2021
I	Revenue from operations	19	9,275.56	8,130.12
II	Other Income	20	430.61	409.56
III	<b>Total Income (I + II)</b>		<b>9,706.17</b>	<b>8,539.68</b>
IV	<b>Expenses:</b>			
	Cost of materials consumed	21	1,842.77	2,433.67
	Purchase of Stock-in-Trade		2,451.09	2,365.57
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	22	(159.22)	(18.86)
	Employee Benefit Expense	23	1,571.38	1,380.22
	Financial Costs	24	214.71	122.61
	Depreciation and Amortization Expense	10	11.78	13.61
	Other Expenses	25	1,778.92	892.13
	<b>Total Expenses (IV)</b>		<b>7,711.44</b>	<b>7,188.96</b>
V	Profit before exceptional and extraordinary items and tax (III-IV)		<b>1,994.73</b>	<b>1,350.72</b>
VI	Exceptional Items		-	-
VII	Profit before extraordinary items and tax (V - VI)		<b>1,994.73</b>	<b>1,350.72</b>
VIII	Extraordinary Items		-	-
IX	Profit before tax (VII - VIII)		<b>1,994.73</b>	<b>1,350.72</b>
X	<b>Tax expense:</b>			
	(a) Current tax		544.00	388.35
	(b) Current Tax expense relating to prior year's		-	-
	(c) Net Current Tax expense		544.00	388.35
	(d) Deferred tax		1.51	0.14
			<b>545.51</b>	<b>388.49</b>
XI	Profit(Loss) from the period from continuing operations (IX-X)		<b>1,449.22</b>	<b>962.23</b>
XII	Profit/(Loss) from discontinuing operations		-	-
XIII	Tax expense of discounting operations		-	-
XIV	Profit/(Loss) from Discontinuing operations (XII - XIII)		-	-
XV	Profit/(Loss) for the period (XI + XIV)		<b>1,449.22</b>	<b>962.23</b>
XVI	Earnings per equity share of Face value of Rs 10/- Each	31		
	(1) Basic (In ₹)		579.69	384.89
	(2) Diluted (In ₹)		579.69	384.89
	Significant Accounting Policies	2		
	Notes forming part of the Standalone Financial Statements	40		

As per our Report of even date.  
For A. N. Kothari & Co.  
Chartered Accountants  
Firm Registration No.112807W

*A. N. Kothari*

Alpesh Kothari  
Proprietor  
Membership No. : 045441

Place: Mumbai  
Date: 19.09.2022



For and on behalf of Board of Directors of  
Hi-Point Services (India) Private Limited

*Mahesh Shah*

Mahesh Shah  
Managing Director  
DIN: 00151113

Place: Mumbai  
Date: 19.09.2022

*Sanket Shah*

Sanket Shah  
Director  
DIN: 00151031

Place: Mumbai  
Date: 19.09.2022

*R. Kudrigi*  
**R. KUDRIGI**  
Notary Greater Mumbai & Thane Dist.  
Maharashtra  
Reg. No. 5597