

**Hi-Point Services (India) Private Limited**  
**Standalone Balance Sheet as at 31st March, 2023**

(Amount ₹ in Lakh, unless otherwise stated)

Particulars	Note No.	As at 31st March, 2023	As at 31st March, 2022
<b>LIABILITIES</b>			
<b>Owner's Funds</b>			
Capital	3	25.00	25.00
Reserves and Surplus	4	10,083.03	8,799.75
<b>(2) Non-Current Liabilities</b>			
(a) Long-Term Borrowings	5	1,070.00	425.00
(b) Deferred Tax Liabilities (Net)		-	-
(c) Other Long Term Liabilities		-	-
(d) Long Term Provisions		-	-
<b>(3) Current Liabilities</b>			
(a) Short-Term Borrowings		-	-
(b) Trade Payables	6		
(A) Total outstanding dues of micro enterprises & small enterprises; &		6.79	28.08
(B) Total outstanding dues of creditors other than micro enterprises & small enterprises		1,394.83	2,211.06
(c) Other Current Liabilities	7	407.09	796.88
(d) Short-Term Provisions	8	37.55	6.18
<b>Total</b>		<b>13,024.29</b>	<b>12,291.95</b>
<b>II.ASSETS</b>			
<b>(1) Non-Current Assets</b>			
(a) Property, Plant & Equipment & Intangible Assets	9		
(i) Property, Plant & Equipment		189.55	73.37
(ii) Intangible assets		0.06	0.06
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		-	-
(b) Non-current investments	10	438.16	201.00
(c) Deferred tax assets (Net)	11	12.11	10.01
(d) Long term loans and advances	12	333.34	273.02
(e) Other non-current assets	13	62.07	37.14
<b>Current Assets</b>			
(a) Current investments		-	-
(b) Inventories	14	1,857.67	1,932.28
(c) Trade receivables	15	2,368.86	1,969.96
(d) Cash and cash equivalents	16	6,948.95	6,931.96
(e) Short-term loans and advances	17	813.52	863.16
(f) Other current assets		-	-
<b>Total</b>		<b>13,024.29</b>	<b>12,291.95</b>

Significant Accounting Policies

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Notes forming part of the Standalone Financial Statements

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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: 12 SEP 2023

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

*Mahesh Shah*  
 Mahesh Shah  
 Managing Director  
 DIN: 00151113

*Sanket Shah*  
 Sanket Shah  
 Director  
 DIN: 00151031

Place: Mumbai  
 Date: 12 SEP 2023

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UDIN : 23045441BGDXD5272



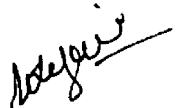
**Hi-Point Services (India) Private Limited**  
**Standalone Statement of Profit & Loss for the Year ended on 31st March, 2023**

(Amount ₹ in Lakh, unless otherwise stated)

Sr. No	Particulars	Note No.	For the year ended on 31st March, 2023	For the year ended on 31st March, 2022
I	Revenue from operations	18	9,468.80	9,275.56
II	Other Income	19	368.74	430.61
III	<b>Total Income (I + II)</b>		<b>9,837.54</b>	<b>9,706.17</b>
IV	<b>Expenses:</b>			
	Cost of materials consumed	20	1,897.58	1,842.77
	Purchase of Stock-in-Trade		3,349.47	2,451.09
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	21	(568.24)	(159.22)
	Employee Benefit Expense	22	1,676.96	1,571.38
	Financial Costs	23	183.56	214.71
	Depreciation and Amortization Expense	9	12.99	11.78
	Other Expenses	24	1,483.17	1,778.92
	<b>Total Expenses (IV)</b>		<b>8,035.49</b>	<b>7,711.43</b>
V	Profit before exceptional and extraordinary items and tax (III-IV)		<b>1,802.05</b>	<b>1,994.74</b>
VI	Exceptional Items		-	-
VII	Profit before extraordinary items and tax (V - VI)		<b>1,802.05</b>	<b>1,994.74</b>
VIII	Extraordinary Items		-	-
IX	Profit before tax (VII - VIII)		<b>1,802.05</b>	<b>1,994.74</b>
X	<b>Tax expense:</b>			
	(a) Current tax		480.00	544.00
	(b) Current Tax expense relating to prior year's		40.88	-
	(c) Net Current Tax expense		520.88	544.00
	(d) Deferred tax		(2.10)	1.51
			<b>518.78</b>	<b>545.51</b>
XI	Profit(Loss) from the period (IX-X)		<b>1,283.27</b>	<b>1,449.22</b>
XII	Earnings per equity share of Face value of Rs 10/- Each	30		
	(1) Basic (In ₹)		513.31	579.69
	(2) Diluted (In ₹)		513.31	579.69

Significant Accounting Policies	2
Notes forming part of the Standalone Financial Statements	3-39
As per our Report of even date.	
A. N. Kothari & Co.	For and on behalf of Board of Directors of Hi-Point Services (India) Private Limited
Chartered Accountants	
Firm Registration No.112807W	
	
Alpesh Kothari Proprietor Membership No. : 045441	Mahesh Shah Managing Director DIN: 00151113
	
	Sanket Shah Director DIN: 00151031
Place: Mumbai	Place: Mumbai
Date: 12 SEP 2023	Date: 12 SEP 2023

UDIN : 23045441BGDXD5272

  
**D. R. KUDRIGHI**  
 Notary Greater Mumbai & Thane Dist.  
 Maharashtra  
 Reg. No. 5687

