

COSMOS IMPEX (INDIA) PVT. LTD.
Balance Sheet as at 31st March 2022

Particulars	Note No.	As at 31.03.2022		As at 31.03.2021	
		Rs.	Rs.	Rs.	Rs.
I. EQUITY AND LIABILITIES					
(1) Shareholder's Funds					
(a) Share Capital	1	75,75,00,000		75,00,000	
(b) Reserves and Surplus	2	49,90,55,724		91,65,83,430	
(c) Money received against share warrants		-		-	
			1,25,65,55,724		92,40,83,430
(2) Share application money pending allotment	3	-	-	-	-
(3) Non - current liabilities					
(a) Long term borrowings	4	20,74,43,951		5,35,09,721	
(b) Deferred tax liabilities (Net)		3,55,63,518		2,13,69,470	
(c) Other long term liabilities	5	-		-	
			24,30,07,469		7,48,79,191
(4) Current Liabilities					
(a) Short term borrowings	6	15,91,77,368		4,00,09,459	
(b) Trade payables	7	49,43,25,421		39,80,73,311	
(c) Other current liabilities	8	27,98,21,948		22,53,95,613	
(d) Short term provisions	9	15,23,44,340		10,18,80,591	
			1,08,56,69,077		76,53,58,974
TOTAL			2,58,52,32,270		1,76,43,21,595
II. ASSETS					
(1) Non - current assets					
(a) Fixed Assets					
(i) Tangible assets	10	82,56,16,971		38,24,70,550	
(b) Non - current investments	11	8,46,55,221		6,85,23,216	
(c) Long term loans and advances	12	74,50,060		59,85,970	
			91,77,22,252		45,69,79,734
(2) Current Assets					
(a) Trade receivables	13	14,98,22,623		7,88,42,823	
(b) Inventories	14	62,64,13,894		46,38,11,311	
(c) Cash and cash equivalents	15	21,47,54,037		34,50,20,286	
(d) Short term loans and advances	16	16,06,89,509		8,30,82,497	
(e) Other current assets	17	51,58,29,955		33,65,81,944	
			1,66,75,10,018		1,30,73,41,861
TOTAL			2,58,52,32,270		1,76,43,21,595


Significant accounting Policies
Notes on Financial Statements

I to 30

AS PER REPORT OF EVEN DATE ATTACHED

FOR AMBALAL M SHAH & CO.
CHARTERED ACCOUNTANTS


On Behalf Of Board of Directors
FOR COSMOS IMPEX (INDIA) PVT. LTD.


VIKESH JAIN
PARTNER
M.No. : 130175
FRN. : 100304W
PLACE : VADODARA
DATE : 30/08/2022
UDIN : 22130175AULIHI6707




NIMISH SHAH
DIRECTOR
DIN: 00372897

PLACE : VADODARA
DATE : 30/08/2022


NAGESH VELAGA
DIRECTOR
DIN: 00373006

PLACE : VADODARA
DATE : 30/08/2022

COSMOS IMPEX (INDIA) PVT. LTD.
Profit and Loss for the period ended on 31st March 2022

Particulars	Note No.	2021-22		2020-21	
		Rs.	Rs.	Rs.	Rs.
I. Revenue from Operations	18		3,29,49,51,853		1,95,19,99,043
II Other Income	19		3,07,39,277		1,05,36,963
III TOTAL REVENUE (I + II)			<u>3,32,56,91,130</u>		<u>1,96,25,36,006</u>
IV Expenses					
a Cost of materials consumed	20	2,12,71,21,256		1,16,33,26,905	
b Purchases of stock in trade	21	18,07,44,587		11,22,54,735	
c Changes in inventories of finished goods, work in progress and stock in trade	22	(2,79,01,224)	2,27,99,64,619	3,55,43,136	1,31,11,24,776
d Employee benefit expenses	23		34,44,97,381		23,25,21,186
e Finance costs	24		2,20,40,467		1,30,52,650
f Depreciation and amortization expenses	25		3,14,29,048		2,32,92,394
g Other expenses	26		18,15,61,978		10,94,67,722
Total Expenses (IV)			<u>2,85,94,93,493</u>		<u>1,68,94,58,728</u>
V Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)			46,61,97,637		27,30,77,278
VI Exceptional Items	27		2,78,209		(6,74,036)
VII Profit/(Loss) before extraordinary items and tax (V-VI)			46,64,75,846		27,24,03,242
VIII Extraordinary Items			-		-
IX Profit before tax (VII-VIII)			46,64,75,846		27,24,03,242
X Tax expense:					
(1) Current tax		12,00,00,000		7,90,00,000	
(2) Deferred tax		1,41,94,048		7,87,906	
(3) Short/Excess Provision of income tax of Previous Year	28	(1,90,496)		(1,39,89,047)	
XI Profit/(Loss) for the period from continuing operations (VII-VIII)			13,40,03,552		6,57,98,859
XII Profit/(loss) from discontinuing operations			-		-
XIII Tax expense of discontinuing operations			-		-
XIV Profit/(loss) from discontinuing operations (after tax) (XII-XIII)			-		-
XV Profit/(Loss) for the period (XI + XIV)			33,24,72,294		20,66,04,383
XVI Earning per equity share:					
(1) Basic	29		4.39		2.73
(2) Diluted			-		-
Significant accounting Policies					
Notes on Financial Statements	30				

AS PER REPORT OF EVEN DATE ATTACHED

FOR AMBALAL M SHAH & CO.
 CHARTERED ACCOUNTANTS

On Behalf Of Board of Directors
 FOR COSMOS IMPEX (INDIA) PVT. LTD.

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 PARTNER
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