

**TRUST-LUBE INDIA PRIVATE LIMITED**

S No 31, H No 2, Gajmukhnagar, Flat No B 159, Near ZP School, Kalyan, Mumbai - 421201.

**Tentative Balance Sheet as at 31st March 2024.**

1	Particulars	Note No.	As on
			31.03.2024
			Amt in ₹ '000
1	2	3	4
<b>I.</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Shareholders' funds</b>		
	(a) Share capital	2	100.00
	(b) Reserves and surplus	3	3,419.58
<b>2</b>	<b>Non-current liabilities</b>		
	(a) Long-term borrowings		-
<b>3</b>	<b>Current liabilities</b>		
	(a) Short-term borrowings	4	111.78
	(b) Trade Payable	5	6,708.47
	(c) Other current liabilities	6	96.90
	(d) Short-term provisions	7	25.00
	<b>TOTAL</b>		<b>10,461.72</b>
<b>II.</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current assets</b>		
	(a) Property, Plant and Equipment (Tangible assets)		
	(i) [Property, Plant and Equipment]	8	9.64
	(ii) Intangible assets		-
<b>2</b>	<b>Current assets</b>		
	(a) Inventories	9	2,400.41
	(b) Trade receivables	10	7,474.63
	(c) Cash and cash equivalents	11	577.05
	<b>TOTAL</b>		<b>10,461.72</b>
			-

**Significant Accounting Policies**

1

The accompanying notes are an integral part of the Financial Statements

As per our report on even date,  
**For K G N P & ASSOCIATES,**  
*Chartered Accountants.*  
 Firm Registration No. 144453W

For and on behalf of the Board of Directors of,  
**TRUST-LUBE INDIA PRIVATE LIMITED**

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**Tentative Profit and loss statement for the year ended 31st March 2024.**

	Particulars	Note No.	For the Year Ended 31.03.2024
			Amt in ₹ '000
1	2	3	4
I.	<b>Income:</b>		
	Revenue from operations	12	14,696.95
	Sale of services	12	19.18
	Revenue from operations (net)		<b>14,716.13</b>
II.	Other income		-
III.	<b>Total Income (I + II)</b>		<b>14,716.13</b>
IV.	Expenses:		
	(a) Cost of materials consumed		-
	(b) Purchase of stock- in-trade	13	12,933.32
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	14	(2,397.16)
	(d) Employee benefits expense	15	421.02
	(e) Administrative and Selling Expenses	8	309.58
	(f) Finance costs		-
	(g) Depreciation and amortization expense	16	7.91
V	<b>Total expenses</b>		<b>11,274.67</b>
VI.	<b>Profit before tax and Prior Period Item (III-V)</b>		<b>3,441.46</b>
VII.	Prior Period items		-
VIII.	<b>Profit before tax (VI- VII)</b>		<b>3,441.46</b>
IX	Tax expense:		
	(1) Current tax		-
	(2) Deferred tax		-
	(3) Short/(Excess) Provision for earlier year		-
XVI	<b>Profit (Loss) for the period (X + XIII)</b>		<b>3,441.46</b>
XV	Earnings per equity share: (Amount in ₹)		
	(1) Basic		344.15
	(2) Diluted		344.15

**Significant Accounting Policies**

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