

**Standalone Balance Sheet as at 31<sup>st</sup> March, 2024**

Particulars	Note	As at	
		31 <sup>st</sup> March, 2024	31 <sup>st</sup> March, 2023
<b>I. ASSETS</b>			
<b>1 Non-Current Assets</b>			
(a) Property, Plant and Equipment	3a	76,155.78	76,891.28
(b) Capital work-in-Progress	3b	3,811.22	2,219.52
(c) Goodwill	3b	675.60	675.60
(d) Other Intangible Assets	3b	44.22	107.25
(e) Financial Assets			
(i) Investments in Subsidiaries and Joint Ventures	4	313.78	313.78
(ii) Other Investments	5	62.52	43.14
(iii) Loans	6	335.54	317.74
(iv) Other Financial Assets	7	3,981.40	2,605.42
(f) Other Non-Current Assets	8	6,284.32	2,580.46
<b>Total Non-Current Assets</b>		<b>91,664.38</b>	<b>85,754.19</b>
<b>2 Current Assets</b>			
(a) Inventories	9	58,281.89	64,155.25
(b) Financial Assets			
(i) Investments	10	3,003.35	-
(ii) Trade Receivables	11	45,236.91	42,346.70
(iii) Cash and Cash Equivalents	12	6,024.89	677.98
(iv) Bank Balances other than cash and cash equivalents	13	259.79	311.94
(v) Other Financial Assets	14	2,575.29	1,547.18
(c) Current Tax Assets (Net)		390.39	537.42
(d) Other Current Assets	15	5,517.38	4,846.22
<b>Total Current Assets</b>		<b>1,21,289.89</b>	<b>1,14,422.69</b>
<b>TOTAL ASSETS</b>		<b>2,12,954.27</b>	<b>2,00,176.88</b>
<b>II. EQUITY AND LIABILITIES</b>			
<b>1 Equity</b>			
(a) Equity Share Capital	16	1,492.25	1,492.25
(b) Other Equity	17	1,31,489.48	1,23,691.64
<b>Total Equity attributable to equity holders of the Company</b>		<b>1,32,981.73</b>	<b>1,25,183.89</b>
<b>2 Non-current liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings	19	12,655.21	16,032.87
(ii) Lease Liabilities	20	13,817.39	13,490.38
(iii) Other Financial Liabilities	21	6,949.38	7,223.47
(b) Provisions	22	576.43	508.52
(c) Deferred Tax Liabilities (Net)	23	1,460.08	1,402.48
<b>Total Non-Current Liabilities</b>		<b>35,458.49</b>	<b>38,657.72</b>
<b>3 Current Liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings	24	12,080.10	2,837.08
(ii) Lease Liabilities	25	2,034.49	2,751.24
(iii) Trade Payables	26	-	13.85
(a) Total Outstanding dues of micro enterprises and small enterprises		21,083.95	21,969.14
(b) Total Outstanding dues of creditors other than micro enterprises and small enterprises		-	-
(iv) Other Financial Liabilities	27	2,089.16	2,506.21
(b) Other Current Liabilities	28	37,287.70	30,077.52
(c) Provisions	29	5,378.22	5,033.89
(c) Current Tax Liabilities (Net)		1,309.88	1,223.86
		538.25	-
<b>Total Current Liabilities</b>		<b>44,514.05</b>	<b>36,335.27</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>2,12,954.27</b>	<b>2,00,176.88</b>
<b>Material accounting policies</b>	2		

The notes referred to above form an integral part of the standalone financial statements.

**As per our report of even date attached.**

**For S R B C & CO LLP**

Chartered Accountants

Firm's Registration No: 324982E/E300003

**per Ravi Bansal**

Partner

Membership No : 049365

**Hiten V. Parekh**

Managing Director

DIN : 00037550

**Paresh B. Mehta**

Chief Financial Officer

Membership No : 0044670

Mumbai

14<sup>th</sup> May, 2024

**For and on Behalf of the Board of Directors of**

**Nilkamal Limited**

**CIN : L25209DN1985PLC000162**

**Manish V. Parekh**

Joint Managing Director

DIN : 00037724

**Nayan S. Parekh**

Executive Director

DIN: 00037597

**Priti P. Dave**

Company Secretary

Membership No : 19469

