

RONUK METAFIN PVT LTD
Balance Sheet as at March 31, 2023

	NOTE No.	As at 31.03.23	As at 31.03.22
I EQUITY AND LIABILITIES			
(1) SHAREHOLDERS' FUNDS			
a) Share Capital	1	75,000	75,000
b) Reserves and Surplus	2	45,03,44,243	36,56,33,543
		45,04,19,243	36,57,08,543
(2) NON-CURRENT LIABILITIES			
a) Long-term Borrowings	3	1,94,08,752	26,08,752
b) Long-term Provisions			
DUTY TAX			
c) Deferred Tax Liability (Net)	4	13,45,071	12,76,699
		2,07,53,823	38,85,451
(4) CURRENT LIABILITIES			
a) Short-term Borrowings	5	1,50,98,098	-
b) Trade Payables	6	4,82,75,436	4,95,85,634
c) Other Current Liabilities	7	10,76,81,917	2,90,15,108
d) Short-term Provisions	8	60,24,489	9,42,168
		17,70,79,940	7,95,42,910
Total		64,82,53,006	44,91,36,904
II ASSETS			
(1) NON-CURRENT ASSETS			
a) Fixed Assets	9		
(i) Tangible Assets		7,35,92,599	6,08,98,614
(ii) Intangible Assets		7,35,92,599	6,08,98,614
b) Long-term Loans and Advances	10	3,76,080	7,53,030
		7,39,68,679	6,16,51,644
(2) CURRENT ASSETS			
a) Current Investments			
b) Inventories	11	1,93,95,778	8,66,98,331
c) Trade Receivables	12	20,97,52,067	83,67,947
d) Cash and Cash Equivalents	13	34,38,29,856	27,50,95,012
e) Short-term Loans and Advances	14	13,06,626	1,73,23,970
		57,42,84,327	38,74,85,260
Total		64,82,53,006	44,91,36,904

Notes forming part of the Accounts 1-23
(Includes Significant Accounting Policies forming part of the financial statements)

As per our report even date attached

For Bhupendra Shah & Associates
Chartered Accountants
(Firm Registration No.:0101454W)

(Bhupendra Shah)
Proprietor
(Membership No.:033640)

Place: Mumbai
Date: 02/09/2023

On behalf of the Board of Directors,

For Ronuk Metafin private limited
Chairperson Managing Director

(Smt. Ramita Shah)
DIN : 00653446

Place:
Date:

(Shri Kirti Shah)
DIN : 00653512

Mumbai
02/09/2023



UDTM-23033640BSCOX6466

RONUK METAFIN PVT LTD

Statement of Profit and Loss for the year ended 31st March 2023

Rs

Particulars	NOTE No.	2022-23	2021-2022
I Revenue From Operations projected sale	15	52,60,32,178	17,50,22,123
II Other Income	16	1,89,64,869	1,99,02,449
III Total Revenue (I + II)		54,49,97,047	19,49,24,572
IV Expenses			
a) Cost of Materials Consumed	17	28,93,82,765	16,76,25,743
b) Changes in Inventories of finished goods , work-in-progress and Stock-in-trade	18	6,97,34,641	(6,61,12,522)
c) Employee Benefits Expense	19	4,42,99,955	3,69,82,221
d) Finance Costs	20	12,40,846	2,35,334
e) Depreciation and amortization expense	9	38,22,192	30,98,924
f) Other Expenses	21	2,17,63,634	1,50,30,235
Total Expenses		43,02,44,033	15,68,59,935
V Profit Before Exceptional And Extraordinary Items And Tax (III - IV)		11,47,53,014	3,80,64,637
VI Exceptional Item - Prior Period Taxes		6,73,942	9,78,650
VII Profit Before Extraordinary Items And Tax (V - VI)		11,40,79,072	3,70,85,987
IX Profit Before Tax (VII - VIII)		11,40,79,072	3,70,85,987
X Tax Expense :			
1) Current Tax		2,93,00,000	93,72,000
2) Share Buy Back Tax		-	2,84,15,296
2) Deferred Tax		68,372	2,08,357
XI Profit / (Loss) for the period from continuing operations (I		8,47,10,700	(9,09,666)
XVI Earnings Per Equity Share			
(1) Basic		11,295	(121)
(2) Diluted		11,295	(121)

Notes forming part of the Accounts 1-23

(Includes Significant Accounting Policies forming part of the financial statements)

As per our report even date attached

On behalf of the Board of Directors,

For Bhupendra Shah & Associates

Chartered Accountants

(Firm Registration No.:0101454W)

(Bhupendra Shah)

Proprietor

(Membership No.:033640)

Place: Mumbai

Date: 02/09/2023



For Ronuk Metafin private limited

Chairperson

(Smt. Ramita Shah)

DIN : 00653446

Place:

Date:

Managing Director

(Shri Kirti Shah)

DIN : 00653512

Mumbai

02/09/2023



UDIN 23033640BGSLOX6466

RONUK METAFIN PVT LTD
Balance Sheet as at March 31, 2022

Rs

	NOTE No.	As at 31.03.22	As at 31.03.2021
I EQUITY AND LIABILITIES			
(1) SHAREHOLDERS' FUNDS			
a) Share Capital	1	75,000	1,00,000
b) Reserves and Surplus	2	36,56,33,543	48,85,18,209
		36,57,08,543	48,86,18,209
(2) NON-CURRENT LIABILITIES			
a) Long-term Borrowings	3	26,08,752	27,13,454
b) Long-term Provisions			-
c) Deferred Tax Liability (Net)	4	12,76,699	10,68,342
		38,85,451	37,81,796
(4) CURRENT LIABILITIES			
a) Short-term Borrowings		-	81,68,838
b) Trade Payables	5	4,95,85,634	2,64,16,009
c) Other Current Liabilities	6	2,90,15,108	92,97,218
d) Short-term Provisions	7	9,42,168	11,48,419
		7,95,42,910	4,50,30,484
Total		44,91,36,904	53,74,30,489
II ASSETS			
(1) NON-CURRENT ASSETS			
a) Fixed Assets	8		
(i) Tangible Assets		6,08,98,614	6,08,49,162
(ii) Intangible Assets			-
		6,08,98,614	6,08,49,162
b) Long-term Loans and Advances	9	7,53,030	24,74,355
		6,16,51,644	6,33,23,517
(2) CURRENT ASSETS			
a) Current Investments			
b) Inventories	10	8,66,98,331	1,10,47,769
c) Trade Receivables	11	83,67,947	50,94,724
d) Cash and Cash Equivalents	12	27,50,95,012	44,30,95,717
e) Short-term Loans and Advances	13	1,73,23,970	1,48,68,762
		38,74,85,260	47,41,06,972
Total		44,91,36,904	53,74,30,489

Notes forming part of the Accounts 1-22
(Includes Significant Accounting Policies forming part of the financial statements)

As per our report even date attached

For Bhupendra Shah & Associates
Chartered Accountants
(Firm Registration No.:0101454W)

(Bhupendra Shah)
Proprietor
(Membership No.:033640)

Place: Mumbai
Date: 02nd Sept 2022

On behalf of the Board of Directors,

For Ronuk Metafin private limited
Chairperson Managing Director

(Smt. Ramita Shah)

(Shri Kirti Shah)

Place: Mumbai
Date: 02nd Sept 2022

V DIM 22033640 ATJAMD2282

RONUK METAFIN PVT LTD

Statement of Profit and Loss for the year ended March 31, 2022

Particulars	NOTE No.	Rs	
		2021-2022	2020-2021
I Revenue From Operations projected sale	14	17,50,22,123	8,01,67,270
II Other Income	15	1,99,02,449	3,05,59,735
III Total Revenue (I + II)		19,49,24,572	11,07,27,005
IV Expenses			
a) Cost of Materials Consumed	16	16,76,25,743	5,25,59,493
b) Changes i. Inventories of finished goods, work-in-progress and Stock-in-trade	17	(6,61,12,522)	(22,06,659)
c) Employee Benefits Expense	18	3,69,82,221	1,83,83,961
d) Finance Costs	19	2,35,334	1,25,232
e) Depreciation and amortization expense		30,98,924	32,36,878
f) Other Expenses	20	1,50,30,235	1,10,61,539
Total Expenses		15,68,59,935	8,31,60,444
V Profit Before Exceptional And Extraordinary Items And Tax (III - IV)		3,80,64,637	2,75,66,561
VI Exceptional Item -		9,78,650	-
VII Profit Before Extraordinary Items And Tax (V - VI)		3,70,85,987	2,75,66,561
IX Profit Before Tax (VII - VIII)		3,70,85,987	2,75,66,561
X Tax Expense :			
1) Current Tax		93,72,000	68,00,000
2) Share Buy Back Tax		2,84,15,296	
2) Deferred Tax		2,08,357	1,75,507
XI Profit / (Loss) for the period from continuing operations (IX -X)		(9,09,666)	2,05,91,054
XVI Earnings Per Equity Share			
(1) Basic		(121)	2,059
(2) Diluted		(121)	2,059

Notes forming part of the Accounts 1-22

(Includes Significant Accounting Policies forming part of the financial statements)

As per our report even date attached

On behalf of the Board of Directors,

For Bhupendra Shah & Associates
Chartered Accountants
(Firm Registration No.:0101454W)

For Ronuk Metafin private limited
Chairperson

Managing Director

(Bhupendra Shah)
Proprietor
(Membership No 033640)

(Smt. Ramita Shah)

(Shri Kirti Shah)

Place: Mumbai

Place:
Date:

Mumbai
02nd Sept 2022

Date: 02nd Sept 2022

VDIN 22033640 ATJAND 2282

RONUK METAFIN PVT LTD
Balance Sheet as at March 31, 2021

Rs

Rs

	NOTE No.	As at 31.03.2021	As at 31.03.2020
I EQUITY AND LIABILITIES			
(1) SHAREHOLDERS' FUNDS			
a) Share Capital	1	100,000	100,000
b) Reserves and Surplus	2	488,518,209	467,927,155
		488,618,209	468,027,155
(2) NON-CURRENT LIABILITIES			
a) Long-term Borrowings	3	2,713,454	2,713,454
b) Long-term Provisions		-	-
c) Deferred Tax Liability (Net)	4	1,068,342	892,835
		3,781,796	3,606,289
(4) CURRENT LIABILITIES			
a) Short-term Borrowings		8,168,838	-
b) Trade Payables	5	26,416,009	46,376,711
c) Other Current Liabilities	6	9,297,218	8,399,686
d) Short-term Provisions	7	1,148,419	-
		45,030,484	54,776,398
Total		537,430,489	526,409,841
II ASSETS			
(1) NON-CURRENT ASSETS			
a) Fixed Assets	8		
(i) Tangible Assets		60,849,162	41,025,539
(ii) Intangible Assets		-	-
		60,849,162	41,025,539
b) Long-term Loans and Advances	9	2,474,355.02	2,059,357
		63,323,517	43,084,896
(2) CURRENT ASSETS			
a) Current Investments		-	-
b) Inventories	10	11,047,769	20,775,725
c) Trade Receivables	11	5,094,724	35,716,232
d) Cash and Cash Equivalents	12	443,095,717	411,282,171
e) Short-term Loans and Advances	13	14,868,762	15,550,817
		474,106,972	483,324,945
Total		537,430,489	526,409,841

Notes forming part of the Accounts 1-22
(Includes Significant Accounting Policies forming part of the financial statements)

As per our report even date attached

On behalf of the Board of Directors,

For Bhupendra Shah & Associates
Chartered Accountants
(Firm Registration No.:0101454W)

For Ronuk Metafin private limited
Chairperson Managing Director

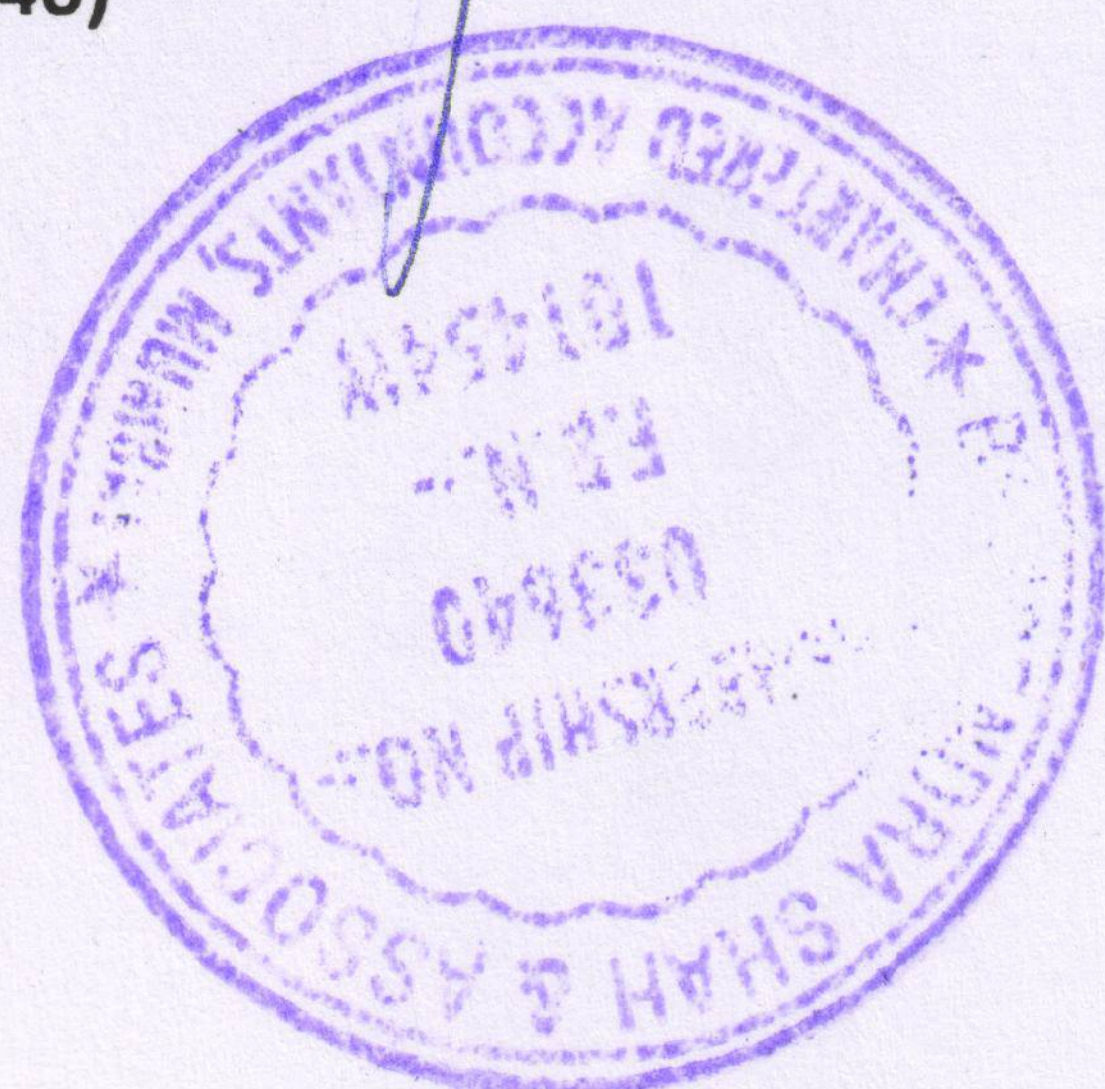
(Bhupendra Shah)
Proprietor
(Membership No.:033640)

(Smt. Ramita Shah)

(Shri Kirti Shah)

Place: Mumbai
Date: 18.08.2021

Place: Mumbai,
Date: 18.08.2021



UDIN: 21033640AAAACA3188

RONUK METAFIN PVT LTD

Statement of Profit and Loss for the year ended March 31, 2021

Particulars	NOTE No.	Rs	
		2020-2021	2019-2020
I Revenue From Operations	14	80,167,270	266,525,210
II Other Income	15	30,559,735	31,646,762
III Total Revenue (I + II)		110,727,005	298,171,972
IV Expenses			
a) Cost of Materials Consumed	16	52,559,493	151,483,887
b) Changes in Inventories of finished goods , work-in-progress and Stock-in-trade	17	(2,206,659)	30,169,834
c) Employee Benefits Expense	18	18,383,961	56,197,181
d) Finance Costs	19	125,232	439,494
e) Depreciation and amortization expense	8	3,236,878	3,776,009
f) Other Expenses	20	11,061,539	13,752,939
Total Expenses		83,160,444	255,819,344
V Profit Before Exceptional And Extraordinary Items And Tax (III - IV)		27,566,561	42,352,628
VI Exceptional Item -			
VII Profit Before Extraordinary Items And Tax (V - VI)		27,566,561	42,352,628
IX Profit Before Tax (VII - VIII)		27,566,561	42,352,628
X Tax Expense :			
1) Current Tax		6,800,000	10,500,000
2) Deferred Tax		175,507	223,005
XI Profit / (Loss) for the period from continuing operations (IX -X)		20,591,054	31,629,623
XVI Earnings Per Equity Share			
(1) Basic		2,059	3,163
(2) Diluted		2,059	3,163

Notes forming part of the Accounts 1-22

(Includes Significant Accounting Policies forming part of the financial statements)

As per our report even date attached

On behalf of the Board of Directors,

For Ronuk Metafin private limited

For Bhupendra Shah & Associates

Chartered Accountants

(Firm Registration No.:0101454W)

Bhupendra Shah

(Bhupendra Shah)

Proprietor

(Membership No.:033640)

Chairperson

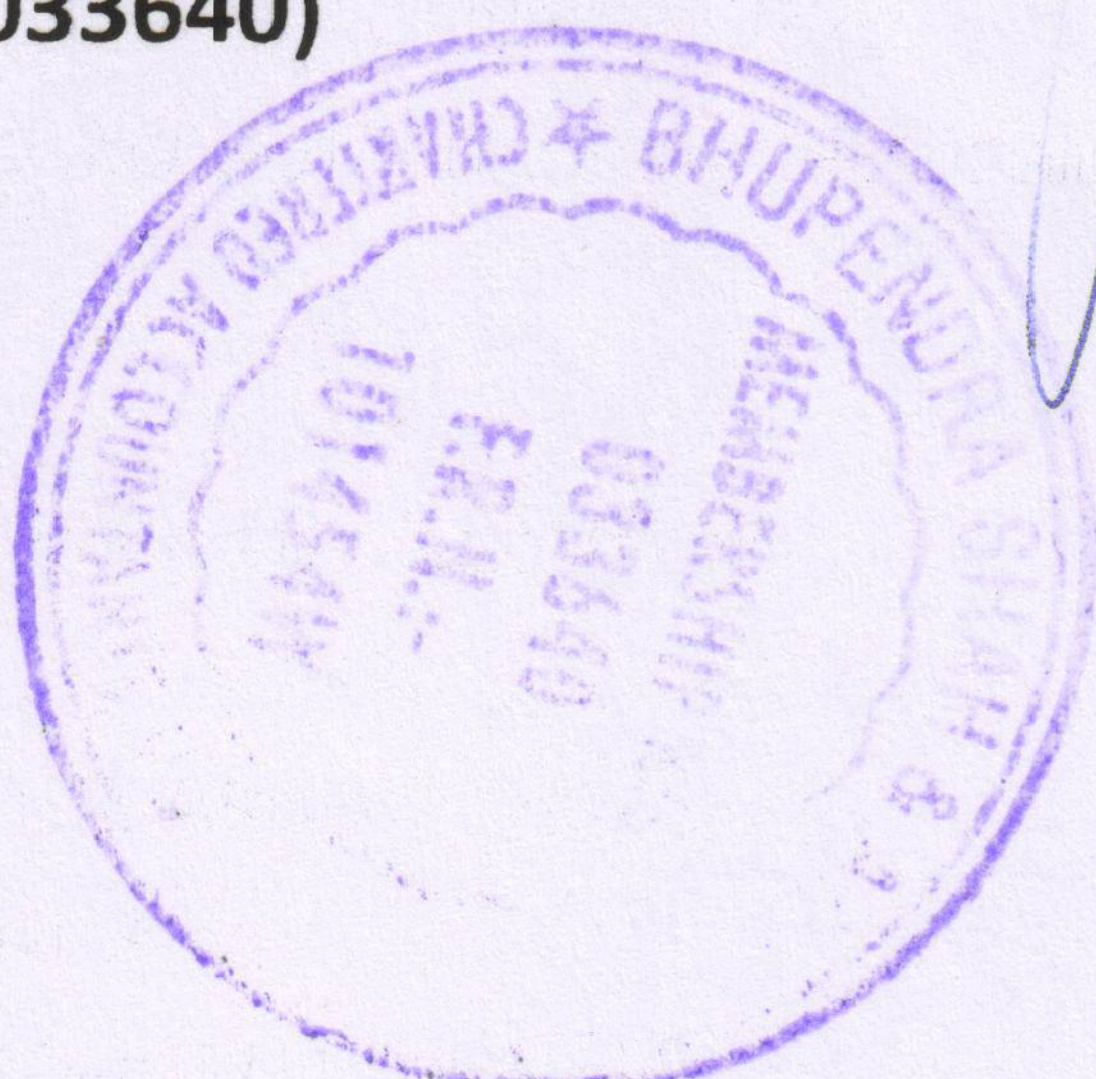
(Smt. Ramita Shah)

Managing Director

(Shri Kirti Shah)

Place: Mumbai

Date: 18.08.2021



Place:

Mumbai,

Date:

18.08.2021

UDEN: 21033640AAAACA3188