

M/S BHARAT OIL AND WASTE MANAGEMENT LIMITED  
CIN-U11201DL2007PLC160844  
Balance Sheet as at 31 March, 2022

Amount in Rs. Thousands

Particulars	Note No.	As at 31 March, 2022		As at 31 March, 2021	
<b>A EQUITY AND LIABILITIES</b>					
1 Shareholders' Funds					
(a) Share Capital	3	500.00		500.00	
(b) Reserves and Surplus	4	878897.49	877397.49	690741.63	700241.63
2 Share Application Money Pending Allotment	23				
3 Non-Current Liabilities					
(a) Long-Term Borrowings	5				
(b) Other Long-Term Liabilities	6	72716.01		67965.01	
(c) Deferred Tax Liability			72716.01		67965.01
(d) Long-Term Provisions					
4 Current Liabilities					
(a) Short-Term Borrowings	7	65122.42		70395.30	
(b) Trade Payables	8	27620.61		32211.66	
(c) Other Current Liabilities			92743.03		102807.25
(d) Short-Term Provisions	9				
			1042956.54		870713.89
<b>B ASSETS</b>					
1 Non-Current Assets					
(a) Fixed Assets					
(i) Property, Plant & Equipments	10	62343.14		42438.35	
(ii) Intangible Assets	10				
(b) Non-Current Investments		6829.14		3460.44	
(c) Deferred Tax Assets (net)		4862.76		6346.67	
(d) Long-Term Loans and Advances	11		74035.05		53943.45
(e) Other Non-Current Assets					
2 Current Assets					
(a) Current Investments	12	814302.09		666183.52	
(b) Inventories	13	2120.79		11891.60	
(c) Trade Receivables	14	130054.27		110593.76	
(d) Cash and Cash Equivalents	15	12684.21		13713.12	
(e) Short-Term Loans and Advances	16	9450.21		14591.23	
(f) Other Current Assets			96821.49		616770.43
			1042956.54		870713.89

Notes 1 to 26

In terms of our report attached.  
For Yogi Associates  
Chartered Accountants



(Aditya Sinha-FCA)  
Partner  
M.N. 603521  
FRN :002690N  
Place - New Delhi  
Date : 01.09.2022

For and on behalf of the Board of Directors

Narash Manglani  
Director  
DIN-01507968

Narash Manglani  
Director  
DIN-01543183

For Bharat Oil & Waste Management Limited

*(Signature)*  
Director

**M/S BHARAT OIL AND WASTE MANAGEMENT LIMITED**  
CIN-U11201DL2007PLC160944  
Statement of Profit & Loss for the year ended 31 March, 2022

Amount in Rs. Thousands

Particulars	Note No.	For the year ended 31 March, 2022	For the year ended 31 March, 2021
<b>A CONTINUING OPERATIONS</b>			
1 Revenue From Operations (gross)	17	466877.28	403425.96
Less: Excise duty			
Revenue From Operations (net)		466877.28	403425.96
2 Other Income	18	6080.07	11964.73
3 Total Revenue (1+2)		492957.65	415390.69
4 Expenses			
(a) Cost of Materials Consumed	19 a		
(b) Purchases of Traded Goods	19 b	23023.86	25748.78
(c) Direct Expenses	19 c	145609.89	90917.57
(d) Changes in Inventories of Finished Goods	19 d	9571.10	-3220.01
(e) Employee Benefits Expense	20	45239.41	44346.58
(f) Finance Costs	21	78.88	59.88
(g) Depreciation and Amortization Expenses	10+12	6235.09	4665.31
(g) Other Expenses	22	27614.95	27388.60
Total Expenses		256339.65	189605.69
5 Profit / (Loss) Before Exceptional and Extraordinary Items and Tax (3 - 4)		236627.00	225584.00
6 Exceptional Items			
7 Profit / (Loss) Before Extraordinary Items and Tax (5 + 6)		236627.00	225584.00
8 Extraordinary Items			
9 Profit / (Loss) Before Tax (7 + 8)		236627.00	225584.00
10 Tax Expense:			
(a) Current Tax Expense for Current Year		60056.01	58754.99
(b) Tax Expense Relating to Prior Years		-25.17	-
(c) Total Tax Expense		60030.84	58754.99
(d) Deferred Tax		3368.71	1361.35
		67471.13	67393.64
11 Profit / (Loss)		177155.86	168190.30
12 Earnings Per (a) Basic And Diluted	24	3.54	3.36

Notes 1 to 28

In terms of our report attached.

For Yogi Associates  
Chartered Accountants



(Aditya Sindhu-PCA)  
Partner  
M.N. 603521  
FRN :002590N  
Place : New Delhi  
Date : 01.09.2022

For and on behalf of the Board of Directors

Naresh Mangiani  
Director  
DIN-01507968

Bharat Mangla  
Director  
DIN-01543163

For Bharat Oil & Waste Management Ltd.

Director

