

AUDITED STATEMENT OF ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH, 2024

OF

M. K. SONS FINE JEWELS PRIVATE LIMITED

CIN: U27310MH2012PTC225971

AUDITORS:

PARMAR & CO.

CHARTERED ACCOUNTANTS

21, Kishore Building, 2nd Floor, Opp. Edward Cinema,
521, Kalbadevi Road, Mumbai-400 002


TEL: 2208 0691 / 2206 9137 / 3594 0788

E-MAIL: prpea2004@yahoo.com

www.skymapalliance.in

Parmar & Co. Chartered Accountants is an independent member of SKYMAP & ALLIANCE and has offices at:

New Delhi | Mumbai | Bangalore | Chennai | Hyderabad | Ahmedabad | Jaipur | Lucknow |
Nagpur | Bhopal | Indore | Patna | Chandigarh | Ghaziabad | Ludhiana | Agra | Nashik |
Faridabad | Meerut | Aurangabad | Surat | Ranchi | Kota | Gurugram | Guwahati | Guntur |
Cuttack | Kochi | Dehradun | Mangalore | Udaipur | Patiala | Imphal | Panaji | Nainital |
Anantapur | Jorhat | Mangaldai | Tezpur | Tinsukia | Kalyan | Kozhencherry | Palakkad |
Buldhana | Warora | Jharsuguda | Baran | Nathdwara | Cooch Behar | Purulia |

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT		Assessment Year 2024-25	
[Where the data of the Return of Income in Form ITR-1(SAHA), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)			
PAN	AAHCM6857D		
Name	M K SONS FINE JEWELS PRIVATE LIMITED		
Address	1 and 2, A N Chambers , Turner Road, Bandra , MUMBAI , 19-Maharashtra, 91-INDIA, 400050		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	668747511301024
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	11,08,05,550
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	2,78,87,551
	Interest and Fee Payable	6	29,32,872
	Total tax, interest and Fee payable	7	3,08,20,423
	Taxes Paid	8	3,08,20,419
(+) Tax Payable /(-) Refundable (7-8)	9	0	
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0
This return has been digitally signed by <u>RAMCHAND RAIMALANI</u> in the capacity of <u>Managing Director</u> having PAN <u>AEXPR5064A</u> from IP address <u>49.36.115.106</u> on <u>30-Oct-2024 15:41:10</u> at <u>MUMBAI</u> (Place) DSC SI.No & Issuer <u>770009</u> & <u>109487133823229CN=Verasys Sub CA 2022,OU=Certifying Authority,O=Verasys Technologies Pvt Ltd.,C=IN</u>			
System Generated Barcode/QR Code	 AAHCM6857D066687475113010244f0518139038e8ab32c3c3783e9503f82324a8e7		
<u>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</u>			

AUDITED STATEMENT OF ACCOUNTS

M. K. SONS FINE JEWELS PRIVATE LIMITED

CIN: U27310MH2012PTC225971

REGISTERED OFFICE: 1 and 2, A.N. Chambers , Turner road
Bandra (W), Mumbai-400050

BOARD OF DIRECTORS : MR. RAMCHAND RAIMALANI (DIN: 02510523)
MRS. NEELAM RAIMALANI (DIN: 02510517)

PERIOD : 1 - 4 - 2023 to 31 - 3 -2024

AUDITORS : PARMAR AND COMPANY
CHARTERED ACCOUNTANTS
21, Kishore Building , 2nd Floor, Opp. Edward Cinema,
521, Kalbadevi Road, Mumbai-400 002
TEL: 2208 0691 / 2206 9137 / 3594 0788

E-MAIL: prpca2004@yahoo.com

BANKERS : AXIS BANK



4) **Depreciation and Amortisation Expense :**

- a. Depreciation on Property, Plant & Equipments is provided in accordance with and in the manner prescribed in Schedule II of the Companies Act, 2013.
- b. Computer software costs capitalised are amortised using written down value Method.

5) **Inventories:**

a) Finished Goods are valued at lower of cost or net realisable value.

b) Raw materials, components, stores and spares, and packing material are valued at lower of cost. However, these items are considered to be realisable at replacement cost if the finished goods, in which they will be used, are expected to be sold below cost. Cost of inventories is computed on a weighted-average/FIFO basis. Cost includes purchase price, (excluding those subsequently recoverable by the enterprise from the concerned revenue authorities), freight inwards and other expenditure incurred in bringing such inventories to their present location and condition. Work in progress and manufactured finished goods are valued at the lower of cost and net realisable value. Cost of work in progress and manufactured finished goods is determined on the weighted average basis and comprises direct material, Cost of conversion and other costs incurred in bringing these inventories to their present location and condition. Cost of traded goods is determined on a weighted average basis. Provision of obsolescence on inventories is considered on the basis of management's estimate based on demand and market of the inventories. Net realizable value is the estimated selling price in the ordinary course of business, less the estimated cost of completion and the estimated costs necessary to make the sale. The comparison of cost and net realizable value is made on item by item basis.

6. Revenue Recognition:

Revenue is recognised to the extent, that it is probable that the economic benefits will flow to the Entity and the revenue can be reliably measured.

Revenue from sale of goods: Revenue from sale of goods is recognised when the significant risks and rewards of ownership of the goods are transferred to the buyer and are recorded net of trade discounts, rebates, Sales Tax, Value Added Tax, Goods and Service Tax and gross of Excise Duty.

Revenue from services: Revenue from services if any is recognised pro-rata over the period of the contract as and when services are rendered and the collectability is reasonably assured. The revenue is recognised net of Goods and service tax. 'Unbilled receivables' included in other current assets

11. The Company is in the process of compiling relevant information relating to Micro, Small and Medium Enterprises (MSME). Since the relevant information is not available, no disclosures have been made in the financial statement.

12. a. The outstanding balances of Debtors, Creditors, Deposits and Advances are subject to confirmation and acknowledgement. The management does not expect any material difference.

a. Balances of Statutory receivable/payable being TDS/Income Tax receivable, GST, MVAT at the year end is under reconciliation with returns filed. Adjustment if any arising out of such reconciliation is to be carried out in due course and is presently unascertained.

13. In the opinion of the Board, the value of realization of Current Assets, Loans and Advances, in the ordinary course of the business would not be less than the amount of which they are stated in the Balance Sheet and the provision for all known and determinable liabilities is adequate and not in excess of the amount reasonably required.

14. Remuneration to Auditors:

Audit Fees:	<u>2023-24</u>	<u>2022-23</u>
Statutory Audit fees	2,30,000/-	2,30,000/-
Tax Audit fees	1,20,000/-	1,20,000/-

15. Related Party Disclosure:

Disclosures as required by the Accounting Standard – 18, “Related Party Disclosures” are given below:-

Rent to Director:

Ramchand Raimalani Rs. 19,80,000/-

Purchase from Sister Concern:

M K Sons Jewellers Rs. 3,12,84,544/-

Spicy Sangria Hotels Pvt. Ltd. Rs. 52,32,375/-

16. Provisions, Contingent Liabilities and Contingent Assets:

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent Liabilities are not recognized but are disclosed in the notes. Contingent Assets are neither recognized nor disclosed in the financial statements.

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17. Previous year figure have been regrouped/ recast/ rearranged where ever necessary to confirm to current year classification and amounts are rearranged in nearest thousands.

AS PER OUR REPORT OF EVEN DATE

FOR M. K. SONS FINE JEWELS PVT. LTD.

FOR PARMAR & COMPANY
CHARTERED ACCOUNTANTS


(PRAMOD PARMAR)

PARTNER





Ramchand Raimalani

Managing Director

(DIN: 02510523)



Neelam Raimalani

Director

(DIN: 02510517)

PLACE: MUMBAI
DATE: 29/09/2024

M.K. SONS FINE JEWELS PVT. LTD.

1 and 2, A.N. Chambers , Turner road, BANDRA(WEST), MUMBAI-400050

CIN: U27310MH2012PTC225971

Date: 03/09/2024

TO WHOMSOEVER IT MAY CONCERN

It is certified that the Closing Stock held by M.K. SONS FINE JEWELS Private Limited, as on 31st March, 2024 was Rs. 87,48,11,574 /- (Rs. Eighty Seven Crore Forty Eight Lakhs Eleven Thousand Five Hundred and Seventy Four Only) .The details of closing stock is as per enclosed sheet and valued as per cost.

It is certified that we have not incurred any expenditure concerning which payment is made, in a sum exceeding Rs. 10,000/-or Rs.35, 000/- (as the case may be, otherwise than by an account payee cheque or an account payee Bank Draft [Section 40A (3) of the Income-tax Act, 1961.]

It is certified that we have taken or accepted loan or deposit, or repayment of the same through an account payee cheque or an account payee bank draft.

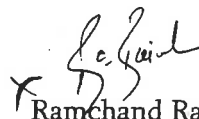
It is certified that the Cash in Hand held by M.K. SONS FINE JEWELS PRIVATE LIMITED as on 31st March, 2024 is Rs. 56,63,306/- (Rs. Fifty Six Lakhs Sixty Three Thousand Three Hundred and Six only).

It is certified that Books of Account are kept at Regd. Office and further we are entrusted with the responsibility of maintaining the same at the above mentioned address.

It is certified that the information given as required under the Clause 41 of form 3CD are true and correct to the best of my knowledge. We will be solely responsible for its accuracy.

We hereby authorize M/s Parmar & Co, Chartered Accountants to use Digital Signature of Mr. Ramchand Raimalani (Director) for Acceptance of Form 3CA-3CD.

FOR M.K. SONS FINE JEWELS PRIVATE LIMITED



Ramchand Raimalani

Managing Director

(DIN: 02510523)



Neelam Raimalani

Director

(DIN: 02510517)

Annexure 'B'

REFER CLAUSE 3 TO FORM 3CA

OBSERVATIONS REGARDING FORM 3CD

FORMING PART OF THE REPORT UNDER SEC. 44AB OF THE INCOME TAX ACT, 1961

Assessee's Responsibility for the Financial Statements and the Particulars in Form 3CD

1. The assessee is responsible for the preparation of the aforesaid financial statements that give a true and fair view of the financial position and financial performance (if applicable) in accordance with the applicable Accounting Standards issued by the Institute of Chartered Accountants of India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.
2. The assessee is also responsible for the preparation of the statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961 annexed herewith in Form No. 3CD read with Rule 6G(1)(b) of Income Tax Rules, 1962 that give true and correct particulars as per the provisions of the Income-tax Act, 1961 read with Rules, Notifications, circulars etc. that are to be included in the Statement.

Tax Auditor's Responsibility

3. Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted this audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.
4. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purposes of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.
5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.
6. We are also responsible for verifying the statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961 annexed herewith in Form No. 3CD read with Rule 6G (1) (b) of Income-tax Rules, 1962. We have conducted our verification of the statement in accordance with Guidance Note on Tax Audit under section 44AB of the Income-tax Act, 1961, issued by the Institute of Chartered Accountants of India.

- **Clause 4** - Liability for registration under any Act other than those specified is denied by the management.
- **Clause 11(b)**: The address at which the books of Accounts are kept are at
 - 1) GF 4-5, FF 104-105, SURBHI COMPLEX C G ROAD, OPPOSITE MUNICIPAL MARKET, AHMEDABAD, GUJARAT-380009,
 - 2) 1 and 2, A.N. Chambers , Turner road Bandra (W), Mumbai-400050,
 - 3) Lokhandwala Complex, Mumbai,
 - 4) Zaveri Bazar, Mumbai
 - 5) 6, Stellar Bldg, Sindhubhawan, Ahmedabad,
 - 6) no other Address of the books of Accounts is being provided to us by management.

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Purchase sale gst include ,

- **Clause 14(b):** The assessee has not provided us the details to find out the change in profit or loss due to non-maintenance of books as per sec 145A.
- **Clause 21(d)(A) & 21(d)(B):**
It is not possible to verify whether the payment in excess of Rs. 10,000/- have been made otherwise than by account payee cheque or bank draft as necessary evidence is not in the possession of the assessee. However, the assessee certifies that the cheques exceeding Rs. 10,000/- issued by account payee or bank draft or electronic clearing system only.
- **Clause 22:**
Details regarding amount of interest under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006 has not been provided to us. In the course of our audit, we noted that the auditee does not maintain complete records necessary to verify disallowances under section 43B(h) of the Income-tax Act, 1961. Consequently, we are unable to determine whether all amounts claimed under this section have been correctly accounted for and duly paid within the specified timeframes. This limitation restricts our ability to verify the completeness and accuracy of the compliance with section 43B(h) and thereby reporting in clause 22. As such, our report is qualified to this extent.
- **Clause 27:**
Details with respect to amount of ITC availed or utilized during the previous year and its treatment in P&L and treatment of outstanding ITC in accounts not provided to us.
- **Clause 31(a) to (e):** It is not possible to verify whether the taking or accepting of loan or deposit or repayment of the same have been made otherwise than by account payee cheque or bank draft as necessary evidence is not in the possession of the assessee. However, the assessee certifies that all such transactions were made by account payee or bank draft or electronic clearing system only.
- **Clause 34:** We have verified the compliance with the provisions of Chapter XVII-B regarding deduction of tax at source and regarding the payment thereof to the credit of the Central Government in accordance with the Auditing Standards generally accepted in India which include test checks and the concept of materiality but the statement of TDS return & data as required for filling Clause 34(a) & Clause 34(b) & Clause 34(c) was not provided by the management. Such audit procedures and statement of TDS did not reveal any significant non-compliance with the provisions of Chapter XVII-B.”
- **Clause 37, 38 & 39:** As informed to us by management no Cost Audit or Audit under Central Excise Act or u/s 72A of the Finance Act, 1994 and we believe it to be reliable information.

- **Clause 41:** We believe that the information relating to demand raised or refund issued as provided to us by management is complete, accurate & reliable.
- **Clause 44-** We have been informed by the assessee that the information required under this clause has not been maintained by it. In the absence of any disclosure requirement thereof under the Goods and Service Tax statute it is not possible to determine break-up of total expenditure of entities registered or not registered under the GST, as necessary information is not maintained by the assessee in its books of accounts. Further the standard accounting software used by the assessee is not configured to generate any reports with respect of such historical data in the absence of any prevailing statutory requirement regarding the requisite information in this clause. In view of above we are unable to verify and report the desired information in this clause.

For Parmar & Co
Chartered Accountants

FOR M.K. SONS FINE JEWELS PRIVATE LIMITED



PRAMOD PARMAR

Partner

M/No 114552

Place: Mumbai

Date: **29**/09/2024

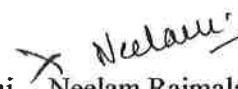




Ramechand Raimalani

Managing Director

(DIN: 02510523)



Neelam Raimalani

Director

(DIN: 02510517)

M.K SONS FINE JEWELS PVT.LTD.

1 and 2,A.N Chambers, Turner Road, Bandra (W), MUMBAI-400 050

CIN: U27310MH2012PTC225971

Date-01.02.2024

APPOINTMENT LETTER

To

Parmar & Company
Chartered Accountants
21, Kishore bldg., 2nd Floor,
521, Kalbadevi road,
Opp. Edward Cinema,
Mumbai - 400 002.

Dear Sir,

Sub: Appointment of Income Tax Auditors under Section 44AB of the Income Tax Act,1961 for the previous year ending on 31st March 2024

We are pleased to inform you that your firm has been appointed Income Tax Auditors of our Firm, carrying the business under the name and style as **M.K SONS FINE JEWELS PVT LTD.** Having **PAN AAHCM6857D AND CIN U27310MH2012PTC225971** for conducting the audit under Section 44AB of the Income Tax Act,1961 for the previous year ending on 31st March 2024.

Kindly confirm your acceptance for the above appointment.

For **M.K SONS FINE JEWELS PVT LTD.**



RAMCHAND RAIMALANI
DIRECTOR (DIN:02510523)

Place: MUMBAI

Date: 01/02/2024

PARMAR & CO.

CHARTERED ACCOUNTANTS

2/21, Kishore Bldg., 521, Kalbadevi Road, Opp. Edward Cinema, Mumbai – 02

TEL: 22080691 / 22069137

E-mail: prpca2004@yahoo.com

Date: 01-03-2024

STATUTORY AUDIT ENGAGEMENT LETTER

To,
M.K Sons Fine Jewels Pvt Ltd.
1 And 2,
A.N Chambers
Turner Road,
Bandra (W), Mumbai
MH-400050

Sub: Engagement Letter for conducting Statutory Audit for the financial year 2023-24

Dear Sir,

You have requested vide your letter dated 01-02-2024, that we audit the Balance Sheet of M/s M.K Sons Fine Jewels Pvt Ltd. (Hereinafter referred as "Company") as at 31st March 2024 and the related Profit & Loss Account for the year ended on the date. We are pleased to confirm our acceptance and our understanding of this engagement by means of this letter. Our audit will be conducted with the objective of our expressing an opinion on the financial statements.

We will conduct our audit in accordance with the auditing standards generally accepted in India and with the requirements of the relevant statute. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

However, having regard to the test nature of an audit, persuasive rather than conclusive nature of audit evidence together with inherent limitations of any accounting and internal control system, there is an unavoidable risk that even some material misstatements of financial statements, resulting from fraud, and to lesser extent error, if either exists, may remain undetected.

In addition to our report on the financial statements, we expected to provide you with a separate letter concerning any material weakness in accounting and internal control system, which might come to our notice.

The responsibility for the preparation of financial statements on a going concern basis is that of the management of the company. The management is also

responsible for selection and consist application of appropriate accounting policies, including implementation of applicable accounting standards along with proper explanation relating to any material departures from those accounting standards. The management is also responsible for making judgments and estimates that are reasonable and prudent as to give a true and fair view of the state of affairs of the institute at the end of the financial year and of the surplus or deficit of the institute for that period. Further, the management is also responsible for the identifying and ensuring that the institute complies with the laws and regulations applicable to its activities.

The responsibility of the management also includes the maintenance of adequate accounting records and internal controls for safeguarding of the assets of the company and for the preventing and detecting fraud of irregularities. Further, the management is also responsible for adjusting the financial statements to correct material misstatements identified by us. As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit at the conclusion of our audit.

We wish to emphasis that our audit report would be exclusively for income tax and Registrar of company's purposes. We shall not be liable for any way to any third party to whom you may make the audit report available.

We also wish to invite your attention to the fact that our audit process is subject to "peer review" under the Chartered Accountants Act, 1949. The reviewer may examine our working papers during the course of the peer review.


We look forward to full cooperation with your staff and we trust that they will make available to us whatever records; documentation and other information as requested in connection with our audit.

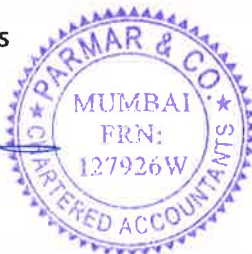
This letter will be effective for future years unless it is terminated, amended or superseded.

If the forgoing is in accordance with your understanding, please sign the copy of this letter in the space provided and return it to us.

Thanking you

Yours faithfully,
For Parmar & Co
Chartered Accountants
FRN:127926W


Pramod Parmar
Partner
Place: Mumbai



Accepted By
For M.K Sons Fine Jewels Pvt Ltd.


Director

=====
Parmar & Co. Chartered Accountants is an independent member of **S K Y M A P & ALLIANCE** & has offices at:

New Delhi | Mumbai | Bangalore | Chennai | Hyderabad | Ahmedabad | Jaipur | Lucknow | Nagpur | Bhopal | Indore | Patna | Chandigarh | Ghaziabad | Ludhiana | Agra | Nashik | Meerut | Aurangabad | Surat | Ranchi | Kota | Gurugram | Guwahati | Guntur | Cuttack | Kochi | Dehradun | Mangalore | Udaipur | Patiala | Imphal | Nainital | Anantapur | Jorhat | Mangaldai | Tezpur | Tinsukia | Panaji | Kozhencherry | Palakkad | Buldhana | Warora | Jharsuguda | Baran | Nathdwara | Cooch Behar | Purulia |

PARMAR & CO.

CHARTERED ACCOUNTANTS

2/21, Kishore Bldg, 521, Kalbadevi Road, Opp. Edward Cinema, Mumbai - 02.

TEL: 22080691 / 22069137 / 3594 0788

E-mail: prpca2004@yahoo.com

Date: 01-04-2024

TAX AUDIT ENGAGEMENT LETTER

To,
M.K Sons Fine Jewels Pvt Ltd.
1 And 2,
A.N. Chambers,
Turner Road,
Bandra (W), Mumbai
MH-400050.

Dear Sir,

We refer to the letter dated 01/04/2024 informing us about our appointment as the tax auditors of **M.K SONS FINE JEWELS PVT LTD.** You have requested our firm i.e M/s Parmar & Co to do the tax audit of **M.K SONS FINE JEWELS PVT LTD.** as defined in Section 44AB of the Income Tax Act, 1961, for the previous year(s) ending March 31, 2024. The tax audit of the Company/Partnership/LLP/individual include issuance of Tax Audit Report in Form Nos. 3CA/3CB and 3CD & filing the same with Income Tax Department. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

Our audit will be conducted for the purpose to ascertain/derive/report the requirements of Form Nos. 3CA/3CB and 3CD, to ensure that the books of account and other records are properly maintained, that they truly reflect the income of the taxpayer and claims for deduction/relief are correctly made by him & to checking fraudulent practices. In ascertaining/deriving/reporting the requirements of tax audit, we will rely on the work of statutory auditors appointed by the Company, to the extent it will required.

We will conduct the tax audit in accordance with the Provisions of Income Tax Act, 1961 & rules and regulations made thereunder. This tax audit involves performing procedures to ascertaining/deriving/reporting the requirements and the disclosures required in Form 3CA/CB & 3CD. Tax audit also includes evaluating the compliances with the provisions of Income Tax, TDS and with other laws.

Form 3CD should be duly filled & authenticated by the Management. We will only verify and confirm the same & on that basis form our opinion & issue the report in Form 3CA/3CB as the case may be.

G. Gaid

This tax audit will be conducted on the basis that the Management and those charged with governance (Audit Committee / Board) acknowledge and understand that they have the responsibility:

- a) For the preparation of tax audit report that give assurance in accordance with the provision of the Act, This includes:
 - Compliance with the applicable provisions of the Income Tax Act, TDS Provisions & GST Provisions;
 - Proper maintenance of accounts and other matters connected therewith;
- b) Identifying and informing us of financial transactions or matters that may have any adverse effect on the tax compliance of the Company.
- c) Providing the required information completely and accurately in required formats.
- d) To provide us, inter alia, with:
 - (i) Access, at all times, to all information, including the books, accounts, vouchers and other records and documentation of the Company, whether kept at the Head Office or elsewhere, of which the Management is aware that are relevant to the "books of account" such as records, documentation and other matters.
 - (ii) Access to reports, if any, relating to internal reporting on frauds (e.g., vigil mechanism reports etc.), including those submitted by cost accountant or company secretary in practice;
 - (iii) Additional information that we may request from the Management for the purposes of our audit;
 - (iv) Unrestricted access to persons within the Company from whom we deem it necessary to obtain audit evidence. This includes our entitlement to require from the officers of the Company such information and explanations as we may think necessary for the performance of our duties as the tax auditors of the Company; and
 - (v) All the required support to discharge our duties as the tax auditors.

As part of our audit process, we will request from the Management written confirmation concerning representations made to us in connection with our audit.

Our report prepared in accordance with relevant provisions of the Act would be addressed to the Company. The form and content of our report may need to be amended in the light of our audit findings.

We also wish to invite your attention to the fact that our audit process is subject to 'peer review' / 'quality review' under the Chartered Accountants Act, 1949. The reviewer(s) may inspect, examine or take abstract of our working papers during the course of the peer review/quality review.


For Audit

We may involve specialists and staff from our affiliated network firms to perform certain specific audit procedures during the course of our audit.

We look forward to full cooperation from your staff during our audit.

Please sign and return the attached copy of this letter to indicate your acknowledgement of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities.

Yours faithfully,
For Parmar & Co
Chartered Accountants
FRN:127926W


Pramod Parmar
Partner
Place: Mumbai



Accepted By
For M.K Sons Fine Jewels Pvt Ltd.


Director

=====

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New Delhi | Mumbai | Bangalore | Chennai | Hyderabad | Ahmedabad | Jaipur | Lucknow | Nagpur | Bhopal | Indore |
Patna | Chandigarh | Ghaziabad | Ludhiana | Agra | Nashik | Meerut | Aurangabad | Surat | Ranchi | Kota | Gurugram
| Guwahati | Guntur | Cuttack | Kochi | Dehradun | Mangalore | Udaipur | Patiala | Imphal | Nainital | Anantapur |
Jorhat | Mangaldai | Tezpur | Tinsukia | Panaji | Kozhencherry | Palakkad | Buldhana | Warora | Jharsuguda | Baran |
Nathdwara | Cooch Behar | Purulia |

M.K SONS FINE JEWELS PVT.LTD

1 AND 2, A.N CHAMBERS, TURNER ROAD, BANDRA (W), MUMBAI-400 050

CIN: U27310MH2012PTC225971

To,

Parmar & Company

Chartered Accountants

21, Kishore bldg., 2nd Floor,

521, Kalbadevi road,

Opp. Edward Cinema,

Mumbai - 400 002.

Sub: Management Representation in course of Tax Audit for A.Y.2024-25

Sir,

Please find enclosed a copy of Form 3 CD along with all relevant details for the purpose of conducting the Tax Audit of **M.K SONS FINE JEWELS PVT LTD**, for the year ended 31st March, 2024. In this connection, we further confirm that

1. The address that we have reported in Clause 2 of the form 3CD is same as we have informed to the income tax department, there is no change in the same.
2. That the registration or identification number, if any, under indirect tax laws including excise duty, goods & service tax, sales tax, customs duty, etc. as informed to you and reported in Clause 4 of Form 3CD are correct and there is no other number other than what is reported in said clause.
3. We certify, there has been no change in the nature of business during the year under report as stated in clause 10 (a) of form 3 CD.
4. That the List of books of account as prescribed u/s 44AA have been maintained and the address at which the books of accounts are kept as reported in Clause 11 has been informed by us and there are no other books and no other location at which books are kept.
5. We confirm that the profit and loss account does not include any profits and gains assessable on presumptive basis under relevant sections 44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB or any other relevant section as stated in clause 12 of form 3 CD.
6. The company has followed the mercantile system of accounting & there is no change in the method of accounting employed in the immediately preceding previous year, for the preparation of final accounts for the financial year 2023-2024 as stated in clause 13 of form 3 CD.

H. C. Gaid

7. We certify that there are no capital assets which are converted into stock in trade as stated in clause 15 of form 3 CD.
8. We certify there is no capital receipt which is credited to Profit & Loss Account as stated in clause 16 of form 3 CD.
9. We certify that the items falling within the scope of section 28 have been correctly stated in clause 16.
10. We follow a policy of capitalizing an asset only after the asset has been purchased and has been put to use. The date on which the asset is put to use is as certified by us in Clause 18 of Form 3CD.
11. We certify that particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be are correct.
12. We certify that there is no sum paid to an employee as bonus or commission for service rendered, where such sum was otherwise payable to him as profit or dividend as stated in clause 20 of form 3 CD.
13. No Capital Expenses have been debited to any Revenue Accounts as stated in clause 21 (a) of form 3 CD.
14. All the expenses incurred on during the Year by us are for the purpose of business only.
15. No personal expenses, except those under contractual obligations or by generally accepted business practice, have been charged to the profit & loss account.
16. We certify that there is no expenditure on advertisement in any souvenir, broucher, tact, pamphlet etc. published by a political party. Further we confirm that we have not made any expenditure at clubs.
17. There have been no amounts in the nature of penalties or fines levied on us other than what has been disclosed in Clause 21 (a).
18. We have not made any payments otherwise than Account payee cheque, above Rs. 10,000/- (Rs.35,000 in case of Transporters) covered u/s 40A(3) or Section 40A(3A) during the year except those which have been disclosed in Clause 21(d).
19. No sums have been paid by the company as an employer which is not allowable U/s 40A (7) of the Income Tax Act, 1961 as stated in Clause 21(e).
20. We have not incurred any liability of a contingent nature as stated in Clause 21(g).
21. No amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006 other than stated in Clause 22. Declaration from Creditors are not available whether they are registered under MSME Act.
22. All transactions with any related party within the meaning of section 40(A)(2)(b) of the Act, have been disclosed in Clause 23.
23. No amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC other than stated in Clause 24.
24. There is no amount of profit chargeable to tax u/s. 41 as disclosed under clause 25 of Form 3CD.

Ge. Gaird

25. All the statutory dues have been deposited on time as disclosed under clause 26.
26. Details with respect to amount of ITC availed or utilized during the previous year and its treatment in P&L and treatment of outstanding ITC in accounts not provided.
27. That during the previous year we have not received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viiia) under clause 28 of Form 3CD.
28. That during the previous year we have not received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib) under clause 29 of Form 3CD.
29. That we have not accepted or repaid any amount borrowed on hundi or any amount due thereon in contravention to Section 269SS and 269T of the Act (including interest on the amount borrowed), otherwise than through an account payee cheque, bank draft, Online payments as stated in clause 30 & 31 of Form 3CD.
30. That we have not incurred any loss referred to in section 73A of the Act in respect of any specified business during the previous year as stated in clause 32 of Form 3CD.
31. That the company is not deemed to be carrying on a speculation business as referred in explanation to section 73 as stated in clause 32 of Form 3CD.
32. There are no deductions under Chapter VI A other than those stated in Clause 33.
33. The taxes deducted at source by us under the provisions of the Income-tax Act during the year have been paid to the Central Government except those which have been disclosed in Clause 34(a).
34. The statement of tax deducted or collected contains information about all transactions which are required to be reported under Clause 34(b) of the Form 3CD.
35. Interest payable u/s 201(1A) and 206C(7) of the Act have been paid which have been disclosed in Clause 34(c).
36. We certify that stock quantities furnished in Clause 35 of Form 3CD has been valued & certified by us.
37. No Cost Audit was carried out during the relevant Assessment year as reported in the clause 37.
38. No audit under Central Excise Act was carried out during the relevant Assessment year as reported in the clause 38.
39. No audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services during the relevant Assessment year as reported in clause 39.
40. The basis of calculation of ratios as specified in clause 40 of Form 3CD is correct.

G. Gail

41. That there is no demand raised or refund issued during the previous year under any tax laws other than Income Tax Act, 1961 and Wealth tax Act, 1957 as required in Clause 41.
42. The information required under clause 44 has not been maintained. In the absence of any disclosure requirement thereof under the Goods and Service Tax statute it is not possible to determine break-up of total expenditure of entities registered or not registered under the GST, as necessary information is not maintained in the books of accounts.

For M.K SONS FINE JEWELS PVT LTD.

x. 

RAMCHAND RAIMALANI

Place:- Mumbai

Date:- 01/04/2024

M.K SONS FINE JEWELS PVT.LTD

1 AND 2, A.N CHAMBERS,TURNER ROAD, BANDRA (W), MUMBAI-400 050

CIN: U27310MH2012PTC225971

To,

Parmar & Company

Chartered Accountants

21, Kishore bldg., 2nd Floor,

521, Kalbadevi road,

Opp. Edward Cinema,

Mumbai - 400 002.

Sub: Management Representation in course of Statutory Audit for A.Y 2024-25

Sir,

This representation letter is provided in connection with your audit of the financial statements of **M.K SONS FINE JEWELS Pvt Ltd** for the year ended 31.03.2024 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of the financial position of **M.K SONS FINE JEWELS Pvt Ltd** as on 31.03.2024 and of the results of operations for the year ended.

We acknowledge our responsibility for preparation of financial statements in accordance with the requirements of the **Companies Act, 2013** and recognized accounting policies and practices, including the Accounting Standards issued by the Institute of Chartered Accountants of India.

We confirm, to the best of our knowledge and belief, the following representations;

1. Accounting Policies:

1. The accounting policies which are material or critical in determining the results of operations for the year or financial position is set out in the financial statements are consistent with those adopted in the financial statements for the previous year. The financial statements are prepared on accrual basis except discounts claims and rebates, which cannot be determined with certainty in the respective accounting year.
2. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
3. All events subsequent to the date of the financial statements and for which applicable accounting standards in India require adjustment or disclosure have been adjusted or disclosed.
4. The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole.

For Fair

5. We have fulfilled our responsibilities, as set out in the terms of the audit engagement, for the preparation of the financial statements in accordance with Financial Reporting Standards; in particular, the financial statements give a true and fair view in accordance with the applicable accounting standards in India.

2. Asset:-

1. The company has satisfactory title to all assets.

3. Fixed Assets

The net book values at which fixed assets are stated in the balance sheet are arrived at;

1. After taking into account all capital expenditure on additions thereto, but no expenditure being chargeable to revenue.

2. After eliminating the cost and accumulated depreciation relating to items sold, discarded, demolished or destroyed.

3. After providing adequate depreciation on fixed assets during the period.

4. Capital Commitments

At the balance sheet date, there were no outstanding commitments for capital expenditure.

5. Investment

1. The company does not have any investments.

2. All the investments shown in the balance sheet are "Long Term Investment".

3. Long-term quoted investments are valued cost less provision for permanent diminution in their value.

4. Long term unquoted investments are valued at cost.

5. All the investments belong to the entity and they do not include any investments held on behalf of any other persons.

6. The entity has clear title to all of its investments. There are no charges against the investments of the entity except those appearing in the records of the entity.

6. Inventories

1. All goods included in the inventory are the property of the entity, and none of the goods are held as consignee for others or as bailee.

2. All inventories owned by the entity, wherever located, have been recorded.

3. Inventories do not include goods sold to customers for which delivery is yet to be made.

4. Inventories have been valued at cost or net-realizable value, whichever is less.

5. In our opinion, there is no excess, slow moving, damaged or obsolete inventories, hence no provision is required to be made.

6. No item of inventories has a net realizable value in the ordinary course of business, which is less than the amount at which it is included in inventories.

8. Liabilities

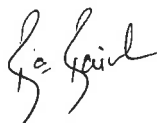
1. We have recorded all known liabilities in the financial statements except retirement benefits, discounts claims and rebates.
2. We have disclosed in Notes on Accounts all guarantees that, if any we have given to third parties.
3. There are no Contingent Liabilities as on 31.3.2024, if yes, relevant documents have been provided during the audit.

9. Provisions for Claims and Losses

1. There are no known losses and claims of material amounts for which provision is required to be made.
2. There have been no events subsequent to the balance sheet date which require adjustment of or disclosure in, the financial statements or notes thereto.

10. General

1. The following have been properly recorded and, when appropriate, adequately disclosed in the financial statements;
2. Loss arising from sale and purchase commitments.
3. Agreements and options to buy back assets previously sold.
4. Assets pledged as collateral.
5. All transactions have been recorded in the accounting records and are reflected in the financial statements.
6. There have been no irregularities involving management or employees who have a significant role in the system of internal control that could have a material effect on the financial statements.
7. The financial statements are free of material misstatements, including omissions.
8. The Company has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance. There has been no non-compliance with requirements of regulatory authorities that could have a material effect on the financial statements in the event of non-compliance.
9. We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the financial statements.
10. The allocation between capital and revenue has been correctly done and that no items of capital nature have been debited to Statement of Profit & Loss and vice versa.
11. The company has not defaulted in repayment of dues to financial institution or bank.
12. The company has not given any guarantee for loans taken by others from bank or financial institutions.
13. No personal expenses have been charged to revenue accounts .
14. We have provided you with:
15. Access to all information of which we are aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;



16. Additional information that you have requested from us for the purpose of the audit; and
17. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
18. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
19. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of applicable accounting standards in India. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
20. The payments covered under section 40A (3) were made by account payee cheques drawn on a bank or account payee bank draft.
21. All the loans, deposits or specified sum exceeding the limit specified in section 269SS/T are accepted or repaid through an account payee cheque or an account payee bank draft.
22. The information regarding applicability of MSMED Act 2006 to the various supplier/parties has not been received from the suppliers. Hence information as required vide clause 22 of chapter V of MSMED Act 2006 is not being given.
23. The loans taken from directors of the company or their relatives are out of their own funds and not any borrowed funds in pursuance of relevant provisions of Companies Act, 2013. Necessary declarations in this behalf have been obtained by the company from them.

By order of the Board

For **M.K SONS FINE JEWELS Pvt Ltd**



RAMCHAND RAIMALANI

DIRECTOR (DIN: 02510523)

Place: Mumbai

Date: 17-06-2024

M.K.SONS FINE JEWELS PVT. LTD.

CIN : U27310MH2012PTC225971

Address : 1 and 2, A.N. Chambers , Turner road Bandra (W), Mumbai-400050	Assessment Year: 2024-25 Prev.Year Ended : 31.03.2024 Status : PVT. LTD. CO. GIR No. : PA No. : AAHCM6857D DOF 01-12-2012
C/A No. 912023008651132 IFSC:UTIB0000028	

STATEMENT OF TOTAL INCOME

Profit & Gains of Business		
Net Profit as per P/L A/c.	10,96,38,632	
Add: Personal/Other Expenses Disallowable		
Interest on Income Tax	3,91,860	
Interest on TDS	7,126	
Donation	1,14,000	
Depreciation as per Co. Law	32,21,870	
	<u>11,33,73,488</u>	
Less: Depreciation Allowable as per I T Act u/s 32	25,67,936	11,08,05,552
		<u>11,08,05,552</u>
		11,08,05,550
	ROUNDED OFF	
	SELF ASSESMENT	
Tax On Rs.	11,08,05,550	2,43,77,230
Add: Surcharge @10%		24,37,723
Add : Education Cess: @4%		2,68,14,953
		10,72,598
Less: Advance Tax		2,78,87,551
Less:- TDS & TCS		50,00,000
		2,28,87,551
Add: Interest		2,33,119
		2,26,54,432
Less : SA Tax		29,32,872
		2,55,87,304
Balance Tax	Refundable	2,55,87,310
		(6)

M.K. SONS FINE JEWELS PVT.LTD.

CIN : U27310MH2012PTC225971

PROFIT & LOSS STATEMENT FOR THE YEAR ENDED ON 31ST MARCH, 2024

Rs. In '000

Particulars	Note. No.	31st March,2024	31st March,2023
Revenue from operations	14	21,73,233.48	2,49,124.34
Other income		515.29	0.00
I. Total Income		21,73,748.76	2,49,124.34
Expenses:			
Cost of Goods Mfd.and Sold	16	19,73,491.55	1,97,923.18
Employee Benefit Expense	17	29,045.32	8,018.94
Finance Costs	18	13,057.91	1,752.51
Depreciation and Amortisation Expense	19	3,221.87	944.02
Administrative & Other Expenses	20	45,293.48	21,769.48
II.Total Expenses		20,64,110.13	2,30,408.14
III.Profit before tax	(I - II)	1,09,638.63	18,716.20
IV Tax expense:			
(1) Current tax		27,887.55	4,807.32
(2) Deferred tax		-164.58	207.68
(3) Tax adjustment for earlier year			23.47
V. Profit(Loss) for the period	(III-IV)	81,915.66	13,677.74
Earning per equity share:			
(1) Basic (in Rs.)		81.92	11.69
(2) Diluted (In Rs.)		81.92	11.69

Notes referred to above and notes attached there to form an integral part of Profit & Loss Statement

This is the Profit & Loss Statement referred to in our Report of even date.

FOR PARMAR & COMPANY

For and on behalf of the Board

Chartered Accountants

Firm Registration No. 127926W

P. R. Parmar

P. R. PARMAR

Partner

M. No.: 114552

UDIN: 24114552 BKA EWJ4028

PLACE: MUMBAI

DATED: 29/09/2024



Ramchand Raimalani

Ramchand Raimalani

Managing Director

DIN: 02510523

Neelam Raimalani

Neelam Raimalani

Director

DIN: 02510517

M.K. SONS FINE JEWELS PVT.LTD.

CIN : U27310MH2012PTC225971

Rs in '000

CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2024			
Sl. No.	Particulars	31st March,2024	31st March,2023
1	Cash flow from operating activities		
	Profit / (Loss) before tax	1,09,639	18,716
	Adjustments for :		
	Depreciation, amortisation and impairment - net of capitalisation	3,222	944
	Finance costs - net of capitalisation	13,058	1,753
	Interest/Dividend income	0	0
	Operating profit before working capital changes	1,25,918	21,413
	Adjustments for changes in :		
	Decrease in Trade Payables	44,152	1,99,153
	Increase in Trade receivables	-4,584	-675
	Increase in Inventories	-4,26,683	-2,33,568
	Decrease in Other Current Liabilities & Provisions	56,385	-24,481
	Cash generated from operations	-2,04,812	-38,158
	Income tax	-27,888	-4,831
	[A]	-2,32,700	-42,989
2	Cash flow from investing activities		
	Payments for acquisition of assets	-8,709	-5,271
	Proceeds from sale of assets	0	0
	Interest received	0	0
	Loans and advances given / repaid (Net)	-6,797	-9,013
	[B]	-15,506	-14,284
3	Cash flow from financing activities		
	Proceeds from/Repayments of borrowings [Net]	2,65,153	59,902
	Finance Cost	-13,058	-1,753
	Dividend paid and tax thereon	0	0
	[C]	2,52,095	58,150
	Net cash inflow / (outflow) [A+B+C]	3,889	876
	Openings cash and cash equivalents	2,766	1,890
	Closing cash and cash equivalents	6,655	2,766

NOTES TO ACCOUNTS

Notes referred to above and notes attached there to form an integral part of Balance Sheet

This is the Cash Flow referred to in our Report of even date.

FOR PARMAR & COMPANY

Chartered Accountants

Firm Registration No. 127926W


P. R. PARMAR

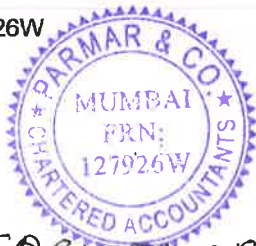
Partner

M. No.: 114552

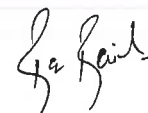
UDIN: 24114552BKA6WJ4028

PLACE: MUMBAI

DATED: 29/09/2024



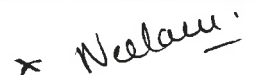
For and on behalf of the Board



Ramchand Raimalani Neelam Raimalani
Managing Director Director

DIN: 02510523

DIN: 02510517

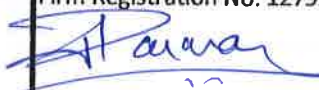




M.K. SONS FINE JEWELS PVT.LTD.

CIN : U27310MH2012PTC225971

BALANCE SHEET AS AT 31ST MARCH, 2024

Rs. In '000

Particulars	Note. No.	31st March,2024	31st March,2023
EQUITY AND LIABILITIES			
Shareholder's Funds			
Share Capital	2	45,000	45,000
Reserves and Surplus	3	1,78,828	96,913
Long Term Borrowings			
Long Term Loans & Borrowing	4	3,86,438	1,21,285
CURRENT LIABILITIES			
Trade Payables	5	2,60,588	2,16,437
Other Current Liabilities	6	70,481	14,096
Total		9,41,336	4,93,731
ASSETS			
Non-Current Assets			
Property Plants & Equipments incl. Intangible			
Property Plants & Equipments	7	11,898	6,411
Deferred tax assets (net)	8	846	682
Long term loans and advances	9	4,517	4,517
Current Assets			
Inventories	10	8,74,812	4,48,129
Trade receivables	11	5,888	1,303
Cash and cash equivalents	12	6,655	2,766
Short-term loans and advances	13	36,719	29,922
Total		9,41,336	4,93,731
NOTES TO ACCOUNTS			
1			
Notes referred to above and notes attached there to form an integral part of Balance Sheet			
This is the Balance Sheet referred to in our Report of even date.			
FOR PARMAR & COMPANY		For and on behalf of the Board	
Chartered Accountants			
Firm Registration No. 127926W			
			
P. R. PARMAR		Ramchand Raimalani	
Partner		Managing Director	
M. No.: 114552		DIN: 02510523	
UDIN: 24114552 BKA EWJ4028			
PLACE: MUMBAI		Neelam Raimalani	
DATED: 29/09/2024		Director	
		DIN: 02510517	

M.K.SONS FINE JEWELS PVT. LTD.

CIN : U27310MH2012PTC225971

Address : 1 and 2, A.N. Chambers , Turner road Bandra (W), Mumbai-400050	Assessment Year: 2024-25 Prev.Year Ended : 31.03.2024 Status : PVT. LTD. CO. GIR No. : PA No. : AAHCM6857D DOF 01-12-2012
C/A No. 912023008651132 IFSC:UTIB0000028	

STATEMENT OF TOTAL INCOME

Profit & Gains of Business		
Net Profit as per P/L A/c.	10,96,38,632	
Add: Personal/Other Expenses Disallowable		
Interest on Income Tax	3,91,860	
Interest on TDS	7,126	
Donation	1,14,000	
Depreciation as per Co. Law	32,21,870	
	11,33,73,488	
Less: Depreciation Allowable as per I T Act u/s 32	25,67,936	11,08,05,552
		11,08,05,552
		11,08,05,550
	ROUNDED OFF	
	SELF ASSESMENT	
Tax On Rs.	11,08,05,550	2,43,77,230
Add: Surcharge @10%		24,37,723
Add : Education Cess: @4%		2,68,14,953
		10,72,598
Less: Advance Tax		2,78,87,551
		50,00,000
Less:- TDS & TCS		2,28,87,551
		2,33,119
Add: Interest		2,26,54,432
		29,32,872
Less : SA Tax		2,55,87,304
		2,55,87,310
Balance Tax	Refundable	(6)

M.K. SONS FINE JEWELS PVT.LTD.

CIN : U27310MH2012PTC225971

Notes to Financial Statements

Note : 2 Share Capital

Rs. In '000

Sr. No	Particulars	31st March,2024	31st March,2023
i	AUTHORISED CAPITAL 70,00,000 Equity Shares of Rs. 10/- each. (Previous year 50,00,000 Equity Shares of Rs.10/- each)	70,000	70,000
		70,000	70,000
ii	ISSUED, SUBSCRIBED & PAID UP CAPITAL 45,00,000 Equity Shares of Rs. 10/- each. (Previous year 45,00,000 Equity Shares of Rs.10/- each)	45,000	45,000
	Total	45,000	45,000

iii The company has only one class of equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. In the event of liquidation of the company, the holders of equity share will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

iv The company has not issued any bonus shares or any shares for consideration other than cash, nor the Company has bought shares during the period of five year immediately preceeding the pervious year.

v

Details of shares held by shareholder holding more than 5% of the aggregate shares in the Company.	31st March,2024		31st March,2023	
	No. of shares	% holding in the class	No. of shares	% holding in the class
Particulars				
Ramchand Raimalani	41,80,000	92.89%	41,80,000	92.89%
Neelam Raimalani	3,20,000	7.11%	3,20,000	7.11%

vi A reconciliation of the number of shares outstanding at the beginning and at the end of the reporting period.

Particulars	31st March,2024		31st March,2023	
	No.	Rs.	No	Rs.
Equity Shares				
At the beginning of the Period	45,00,000	4,50,00,000	45,00,000	4,50,00,000
Issued during the year	-	0	0	0
Outstanding at the end of the Period	4,500	45,000	4,500	45,000

vii Disclosure of Shareholding of Promoters

Sr No	Promoter Name	As at 31st March 2024		
		No of Shares	% of Total Shares	% Change during the year
0	Ramchand Raimalani	41,80,000	92.89%	0.00%
0	Neelam Raimalani	3,20,000	7.11%	0.00%

viii Disclosure of Shareholding of Promoters

Sr No	Promoter Name	As at 31st March 2023		
		No of Shares	% of Total Shares	% Change during the year
0	Ramchand Raimalani	41,80,000	92.89%	0.00%
0	Neelam Raimalani	3,20,000	7.11%	0.00%

Note : 3 Reserve & Surplus

Rs. In '000

Sr. No	Particulars	31st March,2024	31st March,2023
i	Security Premium 1,50,000 equity Shares of Rs. 10 each at a Premium @190/= per share.	28,500	28,500
ii	Surplus/Deficit (Profit & Loss Account)		
	Opening balance	68,413	54,735
	Profit / (Loss) for the period	81,916	13,678
		1,50,328	68,413
	Total	1,78,828	96,913

Note : 4 Long Term Loans & Borrowings

Rs. In '000

i	Secured Loans		
	From Banks		
	Axis Bank OD	49,952	37,811
	Axis LAP	73,454	0
ii	Unsecured Loans		
	Ramchand Raimalani	1,17,272	76,214
	Ramchand Raimalani (Metal Loan)	6,260	6,260
	M K Sons Jewellers	0	1,000
	Abans Finance Pvt. Ltd.	1,11,000	0
	Neelam R Raimalani	28,500	0
	Total	3,86,438	1,21,285

1. Unsecured loan taken from Director is repayable on demand
2. Axis Bank OD is secured with Property in the name of Director situated at Bandra payable at 8% p.a
3. Axis Bank LAP is secured with Property in the name of Director situated at Ahmedabad payable at 8.75% p.a

LOANS

Type of Borrower	Amount of loans or advance in the nature of Outstanding	% to the total loans and advances
Promoter	1,52,032	39.34%
Directors	0	0
KMPs	0	0
Related Parties	0	0

Note : 5 Trades Payable

Rs. In '000

i	Sundry Creditors for Goods & Exp	2,60,588	2,16,437
	Total	2,60,588	2,16,437

Trade Payables ageing schedule as at 31st March,2024

Rs. In '000

SR No	Particulars	Outstanding for following periods from due date of payment				Total
		Less than 1 yr	1-2 yrs	2-3 yrs	More than 3 yrs	
i	MSME	0		0	0	0
ii	Others	2,59,748	841	0	0	2,60,588
iii	Disputed Dues-MSME	0	0	0	0	0
iv	Disputed Dues-Others	0	0	0	0	0
						2,60,588

Trade Payables ageing schedule as at 31st March,2023

Rs. In '000

SR No	Particulars	Outstanding for following periods from due date of payment				Total
		Less than 1 yr	1-2 yrs	2-3 yrs	More than 3 yrs	
i	MSME	0	0	0	0	0
ii	Others	2,16,353	84	0	0	2,16,437
iii	Disputed Dues-MSME	0	0	0	0	0
iv	Disputed Dues-Others	0	0	0	0	0
						2,16,437

Note : 6 Other Current Liabilities

Rs. In '000

Sr. No	Particulars	31st March,2024	31st March,2023
i	Statutory Taxes and Dues Payable	29,409	3,267
ii	Employee Expenses Payable	11,440	529
iii	Advance Recd from Customer	26,112	9,065
iv	Other Expenses Payable	1,314	1,235
v	Scheme Advance	2,205	0
	Total	70,481	14,096

Note:8 Deferred Tax Asset

Rs. In '000

	Profit as per P/L a/c	1,09,639	-2,14,851
	Less: Profit as per Income Tax	1,10,806	-2,14,459

			-1,167	-393
Adjustments for:				
Interest on Income Tax			392	373
Donation			114	0
Personal Travelling Exp			0	738
TDS Exp			0	78
Interest on TDS			7	7
Capital Expenditure			0	22
			-654	825
Opening Balance			-682	-890
Deferred Tax (Assets)/Liability	0		-165	208
			-846	-682

Note : 9 Long Term Loans and Advances

Rs. In '000

<u>Secured Advances</u>			
i	Security Deposit		
	MVAT	25	25
	MCGM(Deposit)	3	3
	COFFEE DAY GLOBAL LIMITED	39	39
	A N CHEMBERS - SHOP	2,500	2,500
	Deposit- Sagar M Lutharia	750	750
	Deposit- Sangeeta M Lutharia	1,200	1,200
	Total	4,517	4,517

Note :10 Inventories

Rs. In '000

i	Finished Goods	8,74,284	4,47,601
ii	Raw Material (As taken, valued and certified by the Management)	527	527
	Total	8,74,812	4,48,129

Note : 11 Trade Recievables

Rs. In '000

a) Unsecured, Considered Good :		5,888	1,303
Total		5,888	1,303

Trade Recievables ageing schedule as at 31st March,2024

Rs. In

SR No	Particulars	Outstanding for following periods from due date of payment					Total
		Less than 6 m	6m-1yr	1-2 yrs	2-3yrs	More than 3 yrs	
i	Undisputed Trade Recievables-Considered good	5,540	96	252	0	0	5,888
ii	Undisputed Trade Recievables-which has significant increase in credit risk	0	0	0	0	0	0
iii	Undisputed Trade Recievables-Credit Impaired	0	0	0	0	0	0
iv	Disputed Trade Recievables-Considered good	0	0	0	0	0	0
v	Disputed Trade Recievables-which has significant increase in credit risk	0	0	0	0	0	0
vi	Disputed Trade Recievables-Credit impaired	0	0	0	0	0	0

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Trade Recievables ageing schedule as at 31st March,2023

Rs. In

SR No	Particulars	Outstanding for following periods from due date of payment					Total
		Less than 6 m	6m-1yr	1-2 yrs	2-3yrs	More than 3 yrs	
i	Undisputed Trade Recievables-Considered good	1,052	0	252	0	0	1,303
ii	Undisputed Trade Recievables-which has significant increase in credit risk	0	0	0	0	0	0
iii	Undisputed Trade Recievables-Credit impaired	0	0	0	0	0	0
iv	Disputed Trade Recievables-Considered good	0	0	0	0	0	0
v	Disputed Trade Recievables-which has significant increase in credit risk	0	0	0	0	0	0
vi	Disputed Trade Recievables-Credit impaired	0	0	0	0	0	0

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Note : 12 Cash & Cash Equivalent

Rs in '000

i	Cash-in-Hand		
	Cash Balance	5,663	2,283
	Sub Total (A)	5,663	2,283
ii	Bank Balance		
	Axis Bank-	148	347
	Axis Bank Andheri - 2	11	0
	Axis Bank - 793	100	0
	Axis Bank-Ahemdabad	582	136
	Axis Bank-Ahemdabad	50	0
	Axis Bank-Ahemdabad	50	0
	Axis Bank-Ahemdabad	50	0
	Sub Total (B)	992	483
	Total [A+B]	6,655	2,766

Note : 13 Short Terms Loans and Advances

Rs. In '000

i	<u>Unsecured, Considered good</u>		
	Loans & Advances to related parties	0	0
ii	Advances to Creditors	1,999	2,375
iii	Others	10,458	10,249
	Electronic Credit Ledger-Mumbai	20,153	16,628
	RCM-ITC	16	16
	GST DIFF - SGST/CGST	2,630	0
	GST DIFF - IGST	100	0
	GST Receivable-Ahmedabad	894	185
	GST LIAB/ SET OFF - CGST/ SGST-Mumbai	405	405
	GST LIAB/ SET OFF - IGST-Mumbai	64	64
	Total	36,719	29,922

Notes Forming Part of the Profit & Loss Accounts as at 31st March, 2024**Note : 14 Revenue from Operations**

Rs. In '000

Sr. No	Particulars	31st March,2024	31st March,2023
i	Sale of Products	21,73,233	2,48,920
	Total	21,73,233	2,48,920

Note : 15 Other Income

Rs. In '000

i	Balance W/off	53	204
ii	Discount Received	83	
iii	Insurance Claim on stolen jewellery	64	
iv	Goods Loss by Theft	315	
	Total	515	204

Note : 16 Cost of Goods Manufactured and Sold

Rs. In '000

a)	Opening Stock	4,48,129	2,14,561
	PURCHASES		
	PURCHASES	23,94,163	4,31,491
	Direct Exp.	6,011	0
		28,48,303	6,46,052
	Closing Stock	8,74,812	4,48,129
	8,74,812	4,48,129	
	Total	19,73,492	1,97,923

Note : 17 Employment Benefit Expenses

Rs. In '000

i	Salary Paid	29,034	7,878
ii	Employee PF & ESIC	0	90
iii	Profession Tax	12	51
	Total	29,045	8,019

Note : 18 Financial Cost

Rs. In '000

i	Bank Charges	4,002	626
ii	Interest Paid	9,056	1,127
	Total	13,058	1,753

Note : 19 Depreciation & Amortised Cost

Rs. In '000

i	Depreciation	3,222	944
	Total	3,222	944

Note : 20 Administrative and Other Expenses

Rs. In '000

Sr. No	Particulars	31st March,2024	31st March,2023
0	Advertisement/ Marketing Expenses	11,153	4,785
0	Advocate - Fees	419	88
0	Annual maintenance charges	1	28
0	Auditor's Remuneration	350	350
0	Annual License Fees	37	0
0	Certification Charges	704	583
0	Commission Paid On credit Card Sale	0	120
0	Commission / Brokerage	15,000	325
0	Cleaning Exp	0	15
0	Computer expenses	42	
0	Courier Expenses	298	180
0	Copyright Expenses	0	34
0	Discount and R/off	18	0
0	Donation	114	16
0	Membership Fees-GJEPC	0	27
0	Electricity Expenses	767	359
0	Exhibition Expenses	153	10
0	General Expenses	713	557
0	GST Late Fees	2	0
0	GST Interest Paid	22	0
0	GST Written Off	0	1,169
0	Hallmarking Charges	536	209
0	Insurance Expenses	402	215
0	Interest on Income Tax	392	373
0	Interest on TDS	7	7
0	Internet Expenses	79	40
0	ITC Reversal	0	68
0	License Fees (MCGM)	83	
0	Logistics Expenses	151	242
0	Membership fees	21	
0	Miniral Water	1	
0	Office Expenses	2,082	828
0	Packing Material Expenses	1,822	2,553
0	Payment Gateway Charges	0	14
0	Personal Travelling Exp	0	738
0	Printing & Stationary	721	185
0	Processing Charges	880	0
0	Professional Fees	1,365	3,447
0	Pentry Expenses	129	
0	Pest Control Exp	0	12
0	Petrol Expenses	18	
0	Postage Expenses	13	
0	Rent Paid	4,106	2,410
0	Refreshment Exp	0	175
0	Repair & maintanance	119	271
0	Roc Charges	7	
0	Sales promotion	54	
0	Security Service Expenses	1,079	328
0	Software Charges	39	
0	Staff welfare expenses	257	430
0	Stamp Duty	243	22
0	Telephone Expenses	5	16
0	Training Fees	66	
0	TDS Writen oFF	0	78
0	Travelling Expenses	821	465
0	Vehicle Expenses	3	
	Total	45,293	21,769

Break-up of Note Items appearing in Balance Sheet as at 31st March, 2024

A Trades Payable

Rs. In '000

<u>Creditors for Goods (Mumbai):</u>		
Aadinath Jewels	0	542
Aqua Gold	0	7,245
Aaroh Jewels	2,120	0
Amor Jewels Pvt. Ltd.	1,937	0
Ariha Diamond Jewellery Pvt. Ltd	13,210	2,915
Binny Jewellery Pvt Ltd	0	2,163
Ciara Jewels	1,010	6,607
Culture Diamond Jewels	0	2,324
Dantara Jewellers	0	2,956
Dazzle Diamonds	1,166	15,100
DL Jewel Pvt. Ltd.	904	0
Dhee Signature Jewellery	487	1,886
Diana Jewels	0	443
Haresh & Sons	0	1,515
Hemratna Jewellers (Surat)	0	10,874
House of Sparsh Pvt. Ltd	0	767
Jewel Creation	0	1,487
BM Jewells	841	841
Jigna Creation	0	1,396
Karnataka Exim Pvt Ltd	3,190	12,900
Kosha Fine Jewels Pvt Ltd	14,226	2,439
Krown Jewels	0	755
Leelaz Jewels LLP	0	1,248
Maha Jewels Pvt. Ltd	0	1,256
Manek Jewellers Pvt.Ltd	859	11,381
Manubhai Jewellers	0	1,807
Mars Dia Jewel LLP	0	2,050
Midas Diamond Pvt. Ltd	2,287	0
Mayur Gold Pvt Ltd	0	9,126
Meeras Gems & Jewellery	0	53
M K Sons Jewellers (Bandra)	0	2,609
Mohanlal Narayandas Jewellers	0	1,703
Precious Gems & Jewellery	2,330	0
M S Gold	0	1,000
M U Jewellers Pvt. Ltd	0	539
Munot Ornaments Annex LLP	0	1,797
Nakoda Gold	0	9,834
Neetti Atelier Pvt. Ltd	0	480
Oro Shines	0	2,583
Palak Jewellers Pvt. Ltd	0	22
Poonam Design	100	
Radhika Chains	0	385
Ratnadeep Jewellers	0	2,116
R Kothari & Co. Jewellers	0	108
Romi jewellers	3,441	3,492
Royal Chains Pvt. Ltd	0	3,885
R Sons jewellers	0	1,237
Shiva Gold	0	4,149
Sanghvi Dhanrupji Devaji & Co	2,787	3,079
Shiv Shakti Jewellers	0	772
Shree Bhawani Jewellers	0	50
Shree G K Chudiwala	0	1,118
Shree Krupa Jeweles	0	479
Silver Emporium Pvt. Ltd	0	923
Sora Jewels	0	1,509
Suhagun Jewels	0	1,436
Suhana Enterprise	0	559
S R Ornaments	0	21,315
SK Enterpries	0	24
Sha Vijayraj Khetaji	621	0
Solanki Jewellers	2,441	0
Sudarshan Jewellers	1,930	0
Suhana Enterprise	483	0

Spicy Sangaria Hotel Pvt. Ltd	5,280	0
Vee J Jewels	0	25,014
Thirth Gold	0	509
Takshshila Jewels	0	2,855
Trig Security & Manpower Services	32	
Trisha Jewellery Art	607	353
Utsav CZ Gold Jewels Ltd	2,613	5,764
Viera CZ Jewellery LLP	0	3,602
Artistry Inc	0	1,561
<u>Creditors for Goods (Ahemdabad):</u>		
Abay Navinchandra	0	1,432
Shree G K Chudiwala	0	3,465
Swastik Sales Incorporation	0	584
Akgni Global Logistics Llp	1	0
Ambe Xpress Logistics Pvt Ltd - Maharashtra	3	0
Art Light	13	0
Cary Bag	31	0
Futuretec Infrsolution	26	0
Girdhari Motwani Huf	1,271	0
K. Lalsai Bags	179	0
Kunal Advertising	28	0
R.K. Enterprise	301	0
Sanjay Motwani Huf	1,140	0
Sarah Packaging	47	0
Shreeji Enterprise	3	0
Shreem Hallmarking Center	25	0
Shubham Jewel Packs	280	0
Travel Gear	298	0
Vasudev Motwani Huf	1,184	0
A'Star Jewellery	6,278	0
Aadey Cration Private Limited	170	0
A B Zaveri	100	0
Achal Jewels Private Limited	823	0
Akshar Jewel	92	0
Ambica Gold	5,033	0
Ambika Jewellers	103	0
Amrut Jewellers	45	0
Amulya Jewels	114	0
Anja Jewels Pvt Ltd- Mumbai	312	0
Ariha Diamond Jewellery Pvt Ltd	13,411	0
ARP BANGLES	1	0
Arrow Gold	706	0
Artistic Jewel Diamond Setter	277	0
Astmangal	417	0
Astmangal Chains Pvt Ltd	3,918	0
Avira Star Jewel Llp	230	0
Binnys Jewellery Pvt Ltd	1,366	0
Brindavan Jewels	8	0
Carbon Cube Jewels	64	0
Chain N Chains Jewels Ltd	175	0
Dazzle Jewells	1,252	0
Dhee Signature Jewellery	622	0
Divija Jewels	180	0
D.T.Jewellers	214	0
D V Jewels	576	0
Ekta Gems	714	0
Ela Designer Joolry	92	0
Elvee Diamond	33	0
Eraa Gold	1,350	0
Glory Jewels Pvt Ltd	170	0
Gobinda C Mondal	1	0
Gurukrupa Jewellers	142	0
Hareh and Sons	4,837	0
HemRatna Jewellers - SURAT	1,969	0
Himani Diamond	7	0
Imaginarium Jewel Tech LLP	4,198	0
Jay Shree Chaher Ma	72	0
Jigna Creations	1,431	0
Kalista Jewls Private Limited	230	0

Kanakratna Exim Private Limited	29	0
Kosha Fine Jewels Pvt Ltd	1,921	0
Krishiv Diamond & Jewellery	3,411	0
K Star Gold	493	0
Labdhi Ornaments - Surat	648	0
Mahavir Chains & Jewellers	124	0
Mani Jewel	1,234	0
Manjushri Jewellers	191	0
Matushree Gold Lip	493	0
Mezzaria Jewels Pvt Ltd	257	0
Midas Diamond Pvt Ltd	1,161	0
Milan Gold-Rajkot	1,389	0
M.K.Sons Jewellers	30,479	0
M.Mehta & Sons	834	0
Mohanlal Naryandas Jewellers	4	0
Moon Instruments	2	0
M.S.Ornaments	44	0
M/S S.S.JEWELLERS	699	0
M.U Jewellers Pvt Ltd	1,382	0
Naice Jewels Pvt Ltd	5,549	0
Nakoda Gold	1,956	0
Navpad Gold	4,522	0
N D Gold Jewellery LLP (N R Gems & Jewellery LLP)	2,256	0
Om Ganesh Jewellers Private Limited	470	0
Oro Precious Metals Private Limited	2,817	0
Patra Ornaments	66	0
Pluto Jewels	70	0
PM Jewelex Private Limited	725	0
Pnk Diamond Inc	558	0
Pradeep Jewels	26	0
Priya Sales	233	0
QUBE STAR	540	0
Radhe Krishna Gems and Jewellery	5	0
Raero International Cz Jewellery	212	0
Raj Diamonds	1,996	0
Raniwala Jewellers Pvt Ltd	1,735	0
RD Fine Jewels	885	0
Rishab Jewels	99	0
R.K. Jewellers	613	0
Romil Jewelry	1,815	0
Rose Jewellers	78	0
Samta Diamond	701	0
Sanghvi Dhanrupaji Devaji & Co	1,030	0
Satva Gold Limited	138	0
Sepa Jewels Pvt Ltd	68	0
Shital Motors Private Limited	25	0
Shiv Shakti Jewellery	5,449	0
Shree Mahavir Jewellers	151	0
Shreeni Jewellers	24	0
Siddhi Jewels - Surat	485	0
S.M. Gold	631	0
Solanki Jewellers	7,369	0
Soma N Jana	472	0
Sora Jewels	41	0
SP Gold Mine Private Limited	193	0
S.R. Ornaments	12,718	0
Srushti Jewels	238	0
SS Tirth Gold	1,848	0
Stonique Fine Jewels	258	0
Suhagan Jewels	1,811	0
Sureshkumar Shivratn Soni	295	0
Swan Gold	41	0
Swarnasarita Jewels India Ltd - Ahmedabad	1,853	0
Swarn Milan Chains & Jewellers	391	0
Swarnshilp Chains & Jew.Pvt.Ltd	0	0
Tanishka Jewels Lip	158	0
Tanishk Creation	3,055	0
THE KIMBERLITE Jewellery & Bullion	2,028	0

	Trishul Jewellers	1,106	0
	Uttsav Cz Gold Jewels Private Limited	839	0
	Vee J Jewels	5,022	0
	Viera Cz Jewellery Llp	587	0
	Vitrag Gold/ Sattva Jewels	469	0
	Total	2,42,780	2,14,418
ii	<u>Creditors for Expenses:(Mumbai)</u>		
	Abbas Lakdawalla & Associates LLP	0	12
	Commission Payable	16,950	0
	BlueDart Express Limited	2	0
	CS Fees Payable	0	10
	Eshana	87	0
	International Gemological Institute (India) Pvt Ltd	0	9
	Processing Chgs Payable	590	0
	Manoharlal & Sons	0	20
	Nine Eleven Consulting Pvt. Ltd	0	35
	Ornaware Finese Pvt. Ltd	122	244
	Ritesh Chajjed	0	57
	Shining Star	0	55
	Emblish	0	12
	Entrepreneurs Organization (MP)	0	0
	Jaypal Decorators And Caterers	0	106
	JN Lighting India LLP	0	346
	Juneb	0	42
	Market Mappers	0	283
	National Assay & Hallmarking Centre	2	59
	Sheetal Stationery & Xerox	4	0
	Sonara Enterprise	0	27
	Shubham Jewel Packs	0	557
	Viraj Packing	0	157
iii	<u>Creditors for Expenses:(Ahemdabad)</u>		
	Bhavsar & Co	0	8
	Total	17,758	2,018
	TOTAL	2,60,538	2,16,437

B Other Current Liabilities

Rs. In '000

i	<u>Statutory Dues:</u>		
	RCM Payable	0	16
	Income Tax Payable for FY 23-24	22,654	2,793
	PF ESIC payable	8	0
	Professional Tax Payable	78	51
	GST	639	0
	TCS Payable	34	1
	TDS On Salary	4,506	78
	TDS on Interest	850	0
	TDS on Purchase	220	113
	TDS payable	288	117
	TDS-Payable on professional services	147	65
	TDS-Rent	35	34
	Total (i)	29,459	3,267
ii	<u>Employees Expenses Payable</u>		
	Salary Payable	11,440	529
	Total (ii)	11,440	529
iii	<u>Other Current Liabilities</u>		
	Ashok Kumar Das (Labour)	590	590
	Telephone Exp. Payable	0	6
	Electricity Exp. Payable	25	0
	Parmar & Co.	322	323
	Parmar & Associates	0	70
	Professional Fees payable	130	0
	Daimond Technology Solutions	247	247
	Total (iii)	1,314	1,235
	Total (i)+(ii)+(iii)	42,214	5,031

C	Advance received from customer	31st March,2024	31st March,2023
0	Fahim Ahmad	10	0
0	Kagitala Venkateswara Rao	31	0
0	Poonam Jeswani	10	0
0	Afroze Satpathy - GM	30	0
0	Aisha Abdul - GM	40	0
0	Amar Chandwani	10	0
0	Ashok Vasandani	30	0
0	Azra Rizwan	10	0
0	Bani Karan	5	0
0	ED Moorthy	50	0
0	Hitika Gianchandani	50	0
0	Leena Kumar	20	0
0	Megha Singh	87	0
0	Mehjabeen Gracias	5	0
0	Murli Sachandanani	21	0
0	Nazeema Ahmed	12	0
0	Neeta jain	200	0
0	Neha Singh - Gm	20	0
0	Payal Mishra	20	0
0	Pooja Chawala	22	0
0	Pooja Vig	66	0
0	Pranav Thakkar	15	0
0	Praveen Kumar Kailavi	41	0
0	Rashmi Satish	200	0
0	Reena Wadhvani	5	0
0	Rehana Radiowala	17	0
0	Sabita Naidu	300	0
0	Sameera Lakhani	10	0
0	Sandeep Jain	35	0
0	Sara Farook	10	0
0	Shabana Multani	162	0
0	Shareen Sayed	75	0
0	Sherry	20	0
0	Syeda Noorin Fatima	95	0
0	Vandana G Rochirmani	10	0
0	Astha Jewellers	0	149
0	Seema Kishore Vanwari	3,653	7,500
0	Pankaj Jewellers	84	84
0	Alisab Abdul Sattar Kokni	0	50
0	Anagha Mandar Koli	0	36
0	Balaji	0	13
0	Dr. M S Khan	0	110
0	Fahim Ahmad	0	10
0	Gourav Khatri	0	98
0	Harinath Reddy	0	4
0	Javed Ali Tanwar	0	50
0	Kagitala Venkateswara Rao	0	31
0	Kishor Manglani	0	10
0	Kumar Chetan Mhatre	0	40
0	Munira Shaikh Najmuddin	0	50
0	Naresh Mukhi	0	150
0	Natali Chhablani	0	181
0	Nimrata Karla	0	30
0	Poonam Jeswani	0	10
0	Ridhi Sawlani	0	38
0	Ritu Sanam	0	50
0	Sandeep Singh Kushwah	0	50
0	Saronima Rajguru	0	10
0	Simran Kaur Mahajan	0	100
0	Sreejarupika	0	10
0	Tahera	0	20
0	Vidyachandra Ravikara	0	10
0	Zaboria Firoz Khan	0	170
0	Amisha Bhuva	50	0
0	Amita Patel	50	0

0	Anandbhai Chawla	15	0
0	Anisha Adwani	1	0
0	Anita Wadhvani	5	0
0	Anjali Motiani	55	0
0	Anjali Suresh Amlani	150	0
0	Ankita Bothra	98	0
0	Anmol Ji Ramani C/o Manojbhai Talreja	20	0
0	Bahvesh Patel	8	0
0	Barkha Advani	15	0
0	Batul H Singaporewala	30	0
0	Bharat Harjimalani	15	0
0	Bharkha Ramchand Ratwani	42	0
0	Bhavandasji Totlani	10	0
0	Bhavani Shankar Biharilal	23	0
0	Bhavika Shihani	10	0
0	Bhavinji Aswani	20	0
0	Bhavisha Dariyanani	16	0
0	Bhavnaben Mukeshbhai Kella	17	0
0	Bhavna Fulwani	23	0
0	Binisha Sahijwani	25	0
0	Brijesh B Patel	50	0
0	Chandrakant Dhameja	100	0
0	Chetna Thakkar.	25	0
0	Chinal Mit Sanghvi	10	0
0	Chirag Gandhi	10	0
0	Dashrath Thakkar	175	0
0	Deepaji Dodwani	5	0
0	Deepaji Manghnani	27	0
0	Deepak Sadhwani	17	0
0	Deepa Takwani	63	0
0	Deep Melwani	5	0
0	Dhara M Motwani	20	0
0	Dhara Thakkar	110	0
0	Dharshan Budhrani	7	0
0	Dhiraj N Pamnani	100	0
0	Dhiraj Thadani	21	0
0	Dipika S Halani	5	0
0	Divya Bhigchandani	5	0
0	Divyaji Thakkar C/o Vanitaji Vaswani	5	0
0	Divya Motwani	100	0
0	Divya Mourya	34	0
0	Dr Sushma Gupta	19	0
0	Farnaz Lakhani	1	0
0	Fatma Khatun Mahesuniya	80	0
0	Firdos Asif Devla	4	0
0	Firdoshan M Vijapura	420	0
0	Gaurav Ji Chaudhry	26	0
0	Gaurav V Bachani	5	0
0	Gauri Chhabaria	15	0
0	Geetaji Ramchandani C/o Rajubhai Ramchandani	100	0
0	Geeta V Jaseja	25	0
0	Girishji Mulani	5	0
0	Girishji Sadhwani	10	0
0	Gitu Kukreja	567	0
0	Hanshaji Nehlani	40	0
0	Harehshi Sachdev	5	0
0	Hareh Kamnani	323	0
0	Harshaji Lalwani	20	0
0	Harshaji Makhija	100	0
0	Heenaji Ramchandani	3	0
0	Hiraben S Parmar	2	0
0	Hiralal Sharma	79	0
0	Honey K Devjani	18	0
0	Honey Lilwani	8	0
0	Indra Vidhani	6	0
0	Iqbal Vijapura	107	0
0	Jaimin Ji Patel	135	0
0	Jainab T Dhundhiyawala	34	0
0	Jayeshji Bhatia	5	0
0	Jaykumar D Patel	484	0

0	Jay Suthar	43	0
0	Jayvanti Talreja	50	0
0	Jigisha Gandhi	5	0
0	Jignaben Dipakkmar Thakkar	7	0
0	Jil Karia	3	0
0	Jiya Bachani	36	0
0	Jiyauddin Najafali Punawala	50	0
0	Jyoti Ji Vaswani	30	0
0	Jyoti P Rochwani	29	0
0	Kamalji Lalwani	5	0
0	Kanchan Dolani	5	0
0	Kanchan R Lakhani	44	0
0	Kapil Goplani	19	0
0	Kapil H Bajaj	15	0
0	Karan Ji Ramchandani	10	0
0	Karishma Devnani	120	0
0	Karishma Wadhvani	25	0
0	Katrina Kriplani	150	0
0	Kayna Sadhnani	11	0
0	Khaleda Ramasiya	4	0
0	KHATNANI SAURIN NARESHKUMAR	323	0
0	Khushboo Sancheti	162	0
0	Khushbu P Motiramani	1,591	0
0	Khushi Shah	4	0
0	Kiran Gajvani	30	0
0	Komalji Loungani	10	0
0	Komal Mehta	25	0
0	Komal P Thakkar	81	0
0	Komal S Duseja	15	0
0	Konail Merchant	95	0
0	Kosar Zummerwala	57	0
0	Koyna Rangwani	11	0
0	Krishna Enterprise	10	0
0	Kritika Chetia	5	0
0	Lataben Khattar	112	0
0	Laxmandas Sidhwani	10	0
0	Laxman K Chandwani	3	0
0	Madhuri Chhabaria	10	0
0	Mahendraji Dahod	1	0
0	Maheshbhai Khilolani	16	0
0	Mahesh Shajwnai	1	0
0	Mala Thakkar	12	0
0	Malvi Vishal Tahelyani	15	0
0	Mamtaji Navlani	26	0
0	Mamtaji Rohra	5	0
0	Mamtaji Thakkar C/o Divyaji Thakkar	7	0
0	Manisha Makhija	34	0
0	Manisha Shah	10	0
0	Manisha Somani	8	0
0	Mannatji Talreja	33	0
0	Manojji Lalwani C/o Vanshika Ujjan	45	0
0	Manya Sadhwani	10	0
0	Maya Chandwani	1	0
0	Mayur Gurnani	11	0
0	Mazharkhan Pathan	298	0
0	Meenaji Sirwani	116	0
0	Meet Narendrabhai Patel	400	0
0	Mehalshah	50	0
0	Mehar Daryani	15	0
0	Mehta Rupal Vipulkumar	10	0
0	Mike M Patel	678	0
0	Miteshji Motwani	30	0
0	M M Parmar	58	0
0	Mohita Lakhwani	322	0
0	Mohit Gangwani	59	0
0	Mohitji Agrawal	5	0
0	Monaji Sukhwani	15	0
0	Monica Kunal	1	0
0	Monikaji Pohwani	160	0
0	Monika L Sahsani	194	0

0	Moosbbeha Merchant	7	0
0	Mukesh Bhojwani	100	0
0	Nafish Fatma	169	0
0	Naina Mulchandani	1	0
0	Nandu Thakkar	75	0
0	Narendraji Talreja	2	0
0	Nareshji Dadlani	112	0
0	Natasha Khattar	288	0
0	Neelam Mehta	447	0
0	Neelam P Karira	43	0
0	Neetaji Porwal	5	0
0	Neeta Shah	275	0
0	Nehaji Tekchandani	21	0
0	Neha Pancholi	2	0
0	Neha Pradip Budhwani	11	0
0	Nidhi Saija	52	0
0	Nikeshji Meghrajani	40	0
0	Nikhil Magnani	50	0
0	Nilesh Jetwani	50	0
0	Niraj Shukla	9	0
0	Nirali Thakkar	70	0
0	Nisha Ambani	22	0
0	Nisha Gangwani	6	0
0	Nisha M Utachandani	0	0
0	Nisha Tekwani	99	0
0	Pallavi N Talreja	10	0
0	Parth Chudasma C/o Ychs Motwani	150	0
0	Pasricha Arvindkaur Narendrasingh	10	0
0	Patel Nishaben Indravardan	43	0
0	Patel Yash	43	0
0	Payal Sejwani	24	0
0	Pinkyji Sadnani	150	0
0	Pooja D Hotchandani	60	0
0	Pooja Jamtani	1	0
0	Pooja Lulla	15	0
0	Pradeep Devani	295	0
0	Pradeep Goplani	39	0
0	Pradeepji Makhija	63	0
0	Praful Bhanderi	6	0
0	Prakashbhai Gagnani	34	0
0	Pratik Panjwani	99	0
0	Pravin Parmar	20	0
0	Preeti Pamnani	50	0
0	Prisha Patel	42	0
0	Pritesh A Shah	185	0
0	Priya Keswani	15	0
0	Priyankaji Gandhi	2	0
0	Pushpa Nainwani	25	0
0	Radhika Chudasma	50	0
0	Rahulji Dalwani	3	0
0	Rahul Kukreja	19	0
0	Rahul R Chawla	20	0
0	Rajani Aravindan	53	0
0	Rajat Kedia	43	0
0	Rajendra Dewani	70	0
0	Rajeshbhai Lalwani - Bag	124	0
0	Rajeshbhai Lulla	41	0
0	Rajkumari Pahuja	15	0
0	Rajkumar Sawiani	5	0
0	Rajni Madanlal Talreja	422	0
0	Rakesh H Lalwani	312	0
0	Raksha Bhandari	44	0
0	Ranawadiya Mohmedsalim	10	0
0	Rani Gulabani	38	0
0	Rehana S Memon	150	0
0	Rekhaben R Shah	3	0
0	Rekhaji Chhetiya	5	0
0	Renu K Goplani	5	0
0	Rinku G Thakkar	11	0
0	Rita Matlani	100	0

0	Rita Tilwani	2	0
0	Ritesh Mavani	27	0
0	Ritika Gurnani	5	0
0	Rituji Bhatia	65	0
0	Ritu Sant	1,593	0
0	Riya Ankit Merchant	5	0
0	Rohann Pravinbhai Hirani	2	0
0	Roshni B Kotwani	125	0
0	Rupeshbhai Belani	25	0
0	Rutvi N Patel	5	0
0	Saheli Chhatwani	163	0
0	Sahil Patel	50	0
0	Sahista S Memon	54	0
0	Sakshi M Agarwal	100	0
0	Sameer Thakkar	100	0
0	Sandeep Khunt	50	0
0	Sandip Khatwani	20	0
0	Sangitaji Vaswani	1	0
0	Sanjay Jhurani	15	0
0	Sanjaykumar Devnani	180	0
0	Santosh Gujral	12	0
0	Sapna Maheshwari	8	0
0	Savita Gyan Nebhwani	2	0
0	Savitaji Arora	82	0
0	Savi Talreja	12	0
0	Seema Mehta	74	0
0	Shabnam Dosani	20	0
0	Shaluji Nihalani	7	0
0	Shamim Fatima Gogai	40	0
0	Sheelaji Advani	10	0
0	Sheelaji Vatani	17	0
0	Shobhaji Bansali	20	0
0	Shradhabben Thakkar	16	0
0	Shrichand Keswani	5	0
0	Shrikant Bajaj	5	0
0	Simran R Advani	39	0
0	Simran Sachdev	55	0
0	Siya Karira	39	0
0	Snehal Patel	11	0
0	Sneha Verma	9	0
0	Sohilbhai Memon	48	0
0	Sonalji Sanghvi	1	0
0	Sonalji Thakkar	23	0
0	Soniya Bhudhrani	66	0
0	Suleman Varaya	5	0
0	Sunil Duseja	32	0
0	Sunita Tanwani	405	0
0	Sunny Ji Navlani	13	0
0	Suraj Devnani	100	0
0	Swari Patel	2	0
0	Swati Gorasia	85	0
0	Thakkar Monaben	11	0
0	Tina Sandeep Parmar	252	0
0	Tirmizi Reema Sameer	27	0
0	Uma Maheshwari	5	0
0	Umesh A Harjimalani	5	0
0	Umeshji Makhija	25	0
0	Universal Minerals Export Company	322	0
0	Urvashi Darwani	10	0
0	Vaishali Dinesh Gangwani	11	0
0	Varsha Budhwani	50	0
0	Varsha Harle	31	0
0	Varsha Khatnani	25	0
0	Veena Ratwani	200	0
0	Veerchand Pritmani	19	0
0	Vijaybhai Jaseja	101	0
0	Vijaykumar Lalwani	169	0
0	Vimla Jagdish Manchhani	28	0
0	Vinita Ji Ahuja	100	0
0	Vinitaji Gangwani	10	0

0	Vinodbhai Makhija	9	0
0	Vinod Laharwani	100	0
0	Vishal J Rajpal	51	0
0	V J Acharya	25	0
0	Yash Drolia	200	0
0	Yasir S Memon	5	0
0	Zara Dhanwani	23	0
		26,112	9,065

D Short Terms Loans and Advances		Rs. In '000	
Sr. No	Particulars	31st March,2024	31st March,2023
	<u>Unsecured, Considered good</u>		
i	Others		
	Cash GST	0	0
	INCOME TAX A Y 2017-18	5,544	5,544
	Income Tax Refundable(A Y 18-19)	521	521
	Income-Tax for-AY 2012-2013	3,271	3,271
	Prepaid AMC Charges	26	0
	Prepaid Expenses	71	0
	Prepaid Internet Expenses	1	0
	Prepaid Software Exp.	36	0
	Prepaid Insurance	121	117
	Ramchand Raimalani HUF	0	30
	Architech-Bhakti Surve	150	150
	Staff-Loan-Gobinda Padma	500	500
	VAT refundable	117	117
	Bipin Dave	100	0
		10,458	10,249
	<u>Advances to Creditors</u>		0
	Hemratna Jewellers (Surat)	6	0
	Kishin Brothers	1	0
	N. Bobby	275	0
	Facebook India Online service Pvt. Ltd.	97	0
	Google India Pvt. Ltd.	18	0
	Jitendra Rana - Furniture Interior	368	0
	True Man Facility	0	0
	All India Gem and Jewellery Domestic Council	21	0
	DIPESH CHOKSHI & CO.	11	0
	Laxmi Creamic Art	30	0
	Memento Moti Life Solutions Private Limited	1	0
	MMI Softwares Pvt Ltd	68	0
	Akshar Jewels	81	0
	Anja Jewels Pvt Ltd- Ahmedabad	210	0
	Aqua Gold	1	0
	Bansi Gold - C.G.ROAD	52	0
	Gold Roof	1	0
	Goyani Impex	32	0
	Jash Dia Jewels Pvt Ltd	2	0
	Jay Orna	166	0
	JP Zaveri LLP	0	0
	Kishin & Brothers	14	0
	Labdhi Ornaments C.G. Road	0	0
	Modern Jewels Pvt Ltd	1	0
	My Chains	21	0
	Neetti Atelier	0	0
	Qizil Jewels Private Limited	444	0
	Sai Drishti Gold	77	0
	Shiva Gold	1	0
	Shree Giriraj Art Jewellers	1	0
	Shri Vardhman Ornaments Pvt.Ltd.	0	0
	Jitendra rana	0	2,100
	N Bobby	0	275
	Total	1,999	2,375

Rs. In '000

E	Trade Receivables	31st March,2024	31st March,2023
	Chandani Dey	339	0
	Nav Ganesha sales Corporation	252	0
	Zeenat Sayyed	81	0
	Jaya Sadhwani	50	0
	Laxmi Singh	14	0
	Neha Chandwani	7	0
	Muppidi Sivaganga Reddy	6	0
	Abhinav Agarwal	6	0
	Farzana	4	0
	Kajri Gupta	2	0
	Jatin Thapar	66	0
	Mezzaria Jewels Private Ltd.	0	52
	Sudarshan Jewellers	0	1,000
	Mr Nilesh Parwani	0	0
	Mr.Deven Shah	0	0
	Nav Ganesha sales Corporation	0	252
	Molly Arora	0	0
	Pari Patil	0	0
	Wadhwa & Associates	0	0
	Aasthaji Bodani	17	0
	Amarlal Kakwani	77	0
	Ansar Bodiwala	13	0
	Ashish Gehani	143	0
	Ashwani Dadlani	11	0
	Avinash Khemnani	58	0
	Bhavika Jotwani	15	0
	Bhumeet Thakkar	48	0
	Chandraben Ramani	37	0
	Deepbhai Thakkar	95	0
	Dimple Agarwal	18	0
	Dineshbhai Balwani	24	0
	Dipak R Mulwani	30	0
	Disha Bhojwani	151	0
	Ekta Dulani	5	0
	Gatorbhai Khimjibhai Sadva	162	0
	Geeta D Harpalani	95	0
	Geetaji Gadhvi	43	0
	Govindram Ji Gidwani	2	0
	Heer Korwani	20	0
	Himanshu Talreja	20	0
	Ishwar Vasudev Ganadarani	60	0
	Jagdeesh Bishnoi	50	0
	Jain Komal	5	0
	Jaya Gidwani	90	0
	Jyoti Vaswani	85	0
	Kamubhai Bharwani Dahod	9	0
	Kanchanji Tulsani	162	0
	Kinjal Panchal	50	0
	Kiran Thakkar	46	0
	K J Chawla	105	0
	K Y Thawani	4	0
	Lalchand M Aswani	33	0
	Mahek Jii Mulchnadani	1	0
	Malika Gopalani	12	0
	Mamta Dhamecha	25	0
	Manaliben Shah	81	0
	Maulikbhai Thakkar C/o Tanviji Thakkar	19	0
	Memon Mohammedzaid Imranbhai	55	0
	Minesh S Bhatt	5	0
	Mukesh G Bhojwani	166	0
	Muskan Mk	12	0
	Nathani Nisha Vishal	116	0
	Patel Maulik Dineshbhai	300	0
	Pooja Vangani	70	0
	Pradeep Lakhwani	2	0
	Pratham Vanwani	101	0
	Pushpa Devi Agrawal	1,444	0
	Rafik R Akbani	44	0

Rajesh Tekchandani	73	0
Reema G Murjani	7	0
Ridhika Kalyani	6	0
Saffron Lifestyle Traders Private Limited	350	0
Sayeda Vakil Mohmadraz Husenali	31	0
Shalini Wadhwa	4	0
Shishpal L Rathi	62	0
Shweta Sureshkumar Manchani	17	0
Taruna Moti Gunani	30	0
Thakkar Rushi	93	0
Vasu H Tekvani	25	0
Vina Gehani	122	0
Yash Mohanji Relwani	10	0
	5,888	1,303

Financial Ratios:

Ratio	Numerator	Denominator	31st March,2024	31st March,2023	% Variance	Reason for Variance
Current ratio (In times)	Current Assets	Current Liabilities	2.79	2.01	38.92	There is change in the ratio as company had enough Inventories compared to previous year
Debt-Equity ratio (in times)	Total Debt	Shareholder's Equity	1.73	0.85	102.01	There is change in ratio as company had higher borrowings during the current period
Debt service coverage ratio (in times)	Earning for Debt Service = Net Profit before taxes + Non-cash operating expenses like depreciation and other amortizations + Interest + other adjustments like loss on sale of Fixed assets etc	Debt service = Interest and lease payments +Principal repayments	9.64	19.01	-49.27	There is change in the ratio as company had curently started the new OD Facility from Axis Bank
Return on equity ratio (in %)	Net Profits after taxes – Preference Dividend (if any)	Shareholder's Equity	0.37	0.10	279.72	Due to huge increase in turnover NPAT has increased
Inventory Turnover Ratio	Cost of goods sold OR sales	Average Inventory	2.98	0.60	399.47	There is change in the ratio as company had enough Inventories compared to previous year
Trade receivables turnover ratio (In times)	Revenue from Operations	Average Accounts Receivable	151.11	111.68	35.31	Due to huge increase in turnover and corresponding increase in accounts receivable
Trade payables turnover ratio (in times)	Purchases	Average trade payables	2.07	0.42	388.53	There is a change in the ratio because of increase in credit purchases
Net capital turnover ratio (in times)	Revenue from Operations	Working Capital	3.66	0.99	270.10	Due to huge increase in turnover , capital turnover ratio increased
Net profit ratio (in %)	Net Profit	Revenue from Operations	0.05	0.08	-32.86	Due to huge increase in turnover with reduced margin , NP reduced
Return on capital employed (in %)	Earning before interest and taxes	Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax Liability	0.20	0.08	158.53	Due to huge increase in turnover EBIT increased as compared to previous year
Return on investment (in %)	Income generated from invested funds	Average invested funds in treasury investments	NA	NA	NA	NA

STOCK SUMMARY

35(b)

In case of Manufacturing Concern, give quantitative details of principal items of raw material, finished products and by products.

(A) Raw Material

Sr No	Item Name	Unit	Opening Stock	Purch dur yr	Transfer from	Consum. Dur yr	Sales dur yr	Yield of Fin P	% of yield
1	Cut & Polished Diamonds	ct	73.84	155.38		69.23	159.9910	69.23	100
2	Gold Bar(99.5)	gms	52.95	2179.68		1255.86	781.00	1255.86	100
3	Gold Bar (99.9)	gms	22.72	47911.14	26813.60	11950.87	62495.32	301.2690	11950.87
4	24 ct Gold i	gms	18.23	0.00			0.00	18.2300	
5	Old Gold Ornaments (18ct+24)	gms	0.00	38404.97	0.00	37742.16	0.00	662.8070	37742.16
6	CUT & POLISHED SYNTHETIC	pcs	3286.00	36.00			274.00	3048.0000	
7	Colour Stones	ct	12372.59	62671.24			33758.88	41284.9430	
8	ALLOYS	KG	2.62	0.00			0.00	2.6160	
9	cut-polished-lab grown diamonds	ct	0.00	100.08		100.08	0.00	0.00	100.08

(B) Finished Products

Sr No	Item Name	Unit	Opening Stock	Purch dur yr	Transfer from	Qty Mfg/cc	Transfer	Sales dur yr	Short/Excess
1	18ct Gold in Dia. Jewellery	gms	9768.98	17512.031		1331.77		13013.57	15599.21
2	Diamond in 18ct Jewellery	ct	1177.67	1500.03		27.23		1076.973	1627.95
3	14ct Gold in Dia. Jewellery	gms	545.52	2544.41		123.61		1772.919	1440.62
4	Diamond in 14ct Jewellery	ct	69.79	174.63		42.00		194.020	92.40
5	14 ct Gold Jewellery	gms	357.36	544.77		139.67		737.04	304.75
6	18ct Gold Jewellery	gms	57115.37	206038.70		14175.05	20.16	182880.59	94428.37
7	22 ct Gold Jewellery	gms	24692.07	92309.25		3286.52		69495.79	47505.52
8	20 ct Gold Jewellery	gms	0.00	746.22	0.00	0.00	0.00	711.73	34.49
9	Cut & Polished Dia/solitaires	ct	0.00	2122.97	0.00	0.00	0.00	1601.77	521.20
10	18ct Gold in lab-grown-Dia. Jewellery	gms	0.00	0.000		83.18		82.97	0.21
11	Lab-grown-Diamond in 18ct Jewell	ct	0.00	0.000		100.08		95.07	5.01
12	Platinum jewellery	gms	21.1	0				0	21.1

M.K. SONS FINE JEWELS PVT.LTD.

CIN : U27310MH2012PTC225971

Note : 7 Property Plant & Equipments Including Intangible Assets
I. Property Plant & Equipments

Rs in '000

Sr. No	Particulars	Rate	Gross Block			Depreciaton			Net Block		
			As at 01.04.2023	Addition during the year	Deduction	As at 31.03.2024	As at 01.04.2023	For the Year	Deduction	As at 31.03.2024	As at 31.03.2023
1	Assets										
	Tangible fixed asset										
1	Air Conditioner	55.51%	77	0	0	77	77	0	0	77	0
2	Weighing Scale Machine	54.74%	76	0	0	76	76	0	0	76	0
3	Bar Code printer	79.78%	15	0	15	0	15	0	15	0	0
4	scanner	79.80%	6	0	6	0	6	0	6	0	0
5	HP printer	78.32%	8	0	8	0	8	0	8	0	0
6	HP printer	66.73%	9	0	9	0	9	0	9	0	0
7	CARD PRINTER	64.06%	68	0	0	68	68	0	0	68	0
8	Display boxes & pieces	28.02%	167	0	0	167	91	21	0	112	54
9	Camera & Security System	54.38%	46	0	0	46	46	0	0	46	0
10	Epbx-Phone System	54.07%	17	0	0	17	17	0	0	17	0
11	LED Screen	55.22%	28	0	0	28	28	0	0	28	0
12	Refrigerator	55.54%	7	0	0	7	7	0	0	7	0
13	Water purifier	55.17%	6	0	0	6	6	0	0	6	0
14	SLR CAMERA	45.50%	41	0	0	41	41	0	0	41	0
15	Furniture & Fixtures	27.13%	111	0	0	111	106	0	0	106	5
16	Furniture & Fixtures	27.13%	126	0	0	126	120	0	0	120	6
17	Furniture & Fixtures	27.13%	172	0	0	172	165	0	0	165	8
18	Furniture & Fixtures	26.49%	35	0	0	35	33	0	0	33	2
19	Light fittings	27.41%	84	0	0	84	81	0	0	81	4
20	LED Screen	80.59%	24	0	24	0	24	0	24	0	0
21	Air Conditioner	45.07%	156	0	0	156	154	0	0	154	2
22	PRINTER	45.07%	173	0	0	173	159	6	0	164	9
23	REFRIGERATOR	45.06%	11	0	0	11	11	0	0	11	0
24	LED SCREEN	45.07%	70	0	0	70	69	0	0	69	1
25	Mobile	45.07%	252	0	0	252	182	31	0	214	38
26	Display boxes	25.89%	338	0	0	338	250	23	0	273	65
27	Furniture & Fixtures	25.89%	326	0	0	326	291	9	0	300	27
28	Furniture & Fixtures	25.88%	16	0	0	16	14	0	0	15	1
29	Furniture & Fixtures	25.89%	14	0	0	14	12	0	0	12	1
30	Furniture & Fixtures	25.89%	20	0	0	20	18	1	0	18	2

31	Furniture & Fixtures	25.89%	15	0	0	0	0	0	0	15	13	0	0	0	14	1	1	2
32	Furniture & Fixtures	25.89%	39	0	0	0	0	0	0	39	35	1	0	0	36	3	3	4
33	Furniture & Fixtures	25.89%	51	0	0	0	0	0	0	51	45	1	0	0	47	4	4	6
34	Furniture & Fixtures	25.88%	15	0	0	0	0	0	0	15	13	0	0	0	13	1	1	2
35	Furniture & Fixtures	25.89%	73	0	0	0	0	0	0	73	65	2	0	0	67	6	6	8
36	Furniture & Fixtures	25.89%	33	0	0	0	0	0	0	33	29	1	0	0	30	3	3	4
37	Furniture & Fixtures	25.89%	253	0	0	0	0	0	0	253	225	7	0	0	233	21	21	28
38	Furniture & Fixtures	25.89%	67	0	0	0	0	0	0	67	60	2	0	0	62	5	5	7
39	Furniture & Fixtures	25.88%	11	0	0	0	0	0	0	11	10	0	0	0	10	1	1	1
40	Furniture & Fixtures	25.89%	158	0	0	0	0	0	0	158	141	4	0	0	145	13	13	17
41	Furniture & Fixtures	25.88%	10	0	0	0	0	0	0	10	9	0	0	0	9	1	1	1
42	Furniture & Fixtures	25.89%	27	0	0	0	0	0	0	27	24	1	0	0	25	2	2	3
43	Furniture & Fixtures	25.89%	80	0	0	0	0	0	0	80	72	2	0	0	74	7	7	9
44	Furniture & Fixtures	25.88%	8	0	0	0	0	0	0	8	7	0	0	0	7	1	1	1
45	Furniture & Fixtures	25.88%	8	0	0	0	0	0	0	8	7	0	0	0	7	1	1	1
46	Furniture & Fixtures	25.89%	200	0	0	0	0	0	0	200	178	6	0	0	184	16	16	22
47	Furniture & Fixtures	25.88%	25	0	0	0	0	0	0	25	23	1	0	0	23	2	2	3
48	Furniture & Fixtures	25.89%	300	0	0	0	0	0	0	300	257	9	0	0	276	24	24	33
49	Furniture & Fixtures	25.89%	237	0	0	0	0	0	0	237	211	7	0	0	218	19	19	26
50	light fittings	25.89%	88	0	0	0	0	0	0	88	78	2	0	0	81	7	7	10
51	light fittings	25.89%	144	0	0	0	0	0	0	144	128	4	0	0	132	12	12	16
52	light fittings	25.89%	52	0	0	0	0	0	0	52	46	1	0	0	48	4	4	6
53	rodrej safes	25.89%	347	0	0	0	0	0	0	347	309	10	0	0	319	28	28	38
54	HP printer	66.73%	6	0	0	0	0	0	0	6	6	0	0	0	6	0	0	0
55	Camera & Security System	54.38%	55	0	0	0	0	0	0	55	55	0	0	0	55	0	0	0
56	Camera & Security System	54.38%	10	0	0	0	0	0	0	10	10	0	0	0	10	0	0	0
57	LED Screen	80.59%	44	0	0	0	0	0	0	44	44	0	0	0	44	0	0	0
58	Furniture & Fixtures	25.89%	90	0	0	0	0	0	0	90	78	3	0	0	81	9	9	12
59	Air Conditioner - Split	63.16%	303	0	0	0	0	0	0	303	283	5	0	0	288	15	15	20
60	Air Conditioner - Split	63.16%	50	0	0	0	0	0	0	50	50	0	0	0	50	0	0	0
61	Air Conditioner - Split	63.16%	50	0	0	0	0	0	0	50	50	0	0	0	50	0	0	0
62	Air Conditioner - Split	63.16%	56	0	0	0	0	0	0	56	56	0	0	0	56	0	0	0
63	BRASS Jewellery Models	63.16%	5	0	0	0	0	0	0	5	5	0	0	0	5	0	0	0
64	BRASS Jewellery Models	63.16%	2	0	0	0	0	0	0	2	2	0	0	0	2	0	0	0
65	BRASS Jewellery Models	63.16%	1	0	0	0	0	0	0	1	1	0	0	0	1	0	0	0
66	BRASS Jewellery Models	63.16%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
67	COMPUTER 18%	63.16%	353	0	0	0	0	0	0	353	335	1	0	0	336	18	18	19
68	Computers	63.16%	7	0	0	0	0	0	0	7	7	0	0	0	7	0	0	0
69	Computers	63.16%	42	0	0	0	0	0	0	42	42	0	0	0	42	0	0	0
70	Computers	63.16%	11	0	0	0	0	0	0	11	11	0	0	0	11	0	0	0
71	Computers	63.16%	88	0	0	0	0	0	0	88	88	0	0	0	88	0	0	0
72	COMPUTERS 28%	63.16%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
73	COMPUTERS 28%	63.16%	15	0	0	0	0	0	0	15	15	0	0	0	15	0	0	0
74	Cycles	25.89%	27	0	0	0	0	0	0	27	3	0	0	0	3	0	0	24

