

# Consolidated Balance Sheet

As at March 31, 2023

(₹ in lacs)

Particulars	Note No.	March 31, 2023	March 31, 2022
<b>ASSETS:</b>			
<b>Non-Current Assets</b>			
Property, plant and equipment	2	2895.28	2840.89
Capital work-in-progress	2	81.32	38.37
Right to use of assets	3	170.47	172.39
Intangible assets	4	13.77	19.12
Goodwill		2650.60	2650.60
<b>Financial Assets</b>			
Investments	5	1.10	1.10
Loans	6	5.58	10.07
Other financial assets	7	1523.30	170.86
Deferred Tax assets (Net)	19	0.73	2.70
Other non-current assets	8	145.99	403.48
		7488.14	6309.58
<b>Current Assets</b>			
Inventories	9	1473.82	1744.35
<b>Financial assets</b>			
Trade receivables	10	1053.42	1878.73
Cash and cash equivalents	11	520.32	376.73
Other bank balances	12	208.05	746.00
Loans	6	15.81	15.67
Other financial assets	7	214.90	302.32
Current tax assets (net)	13	751.69	1121.78
Other current assets	8	182.59	155.96
		4420.60	6341.54
<b>Total Assets</b>		<b>11908.74</b>	<b>12651.12</b>
<b>EQUITY AND LIABILITIES:</b>			
<b>Equity</b>			
Equity share capital	14	992.00	992.00
Other equity	15	9345.66	8387.33
		<b>10337.66</b>	<b>9379.33</b>
<b>Liabilities</b>			
<b>Non-current liabilities</b>			
<b>Financial liabilities</b>			
Borrowings	16	35.67	938.16
Other financial liabilities	17	12.57	4.25
Provisions	18	37.73	48.61
Deferred tax liabilities	19	-	-
Other non-current liabilities	20	-	-
		85.97	991.02
<b>Current liabilities</b>			
<b>Financial liabilities</b>			
Borrowings	16	101.30	432.25
Trade payables	21		
Total outstanding dues to micro small enterprises		72.40	117.95
Total outstanding dues of creditors other than micro small enterprises		228.84	275.43
Other financial liabilities	17	123.47	116.65
Other current liabilities	20	93.24	78.57
Current tax liabilities (net)	13	739.00	1142.16
Provisions	18	126.86	117.76
		1485.11	2280.77
<b>Total Liabilities</b>		<b>11908.74</b>	<b>12651.12</b>

As per our Report of even date For  
**P A R K & COMPANY**

FOR AND ON BEHALF OF THE BOARD

**ASHISH DAVE**  
Partner  
Chartered Accountants

**V. B. Tamboli**  
Director  
DIN: 00146081

**A.B. Shah**  
Director  
DIN: 00509866

**Place:** Bhavnagar  
**Dated:** May 11, 2023

**V.H. Pathak – CFO**  
DIN: 09391337

**P.D. Jasani – CS**  
PAN: ASJJP1047M