

**KRIBHCO AGRI
BUSINESS
LIMITED**



Financial Year 2023-24



01.

**FINANCIAL
STATEMENT**



BALANCE SHEET

BALANCE SHEET AS AT 31st March, 2024

Figures (in Rs. Lakhs)

	Particulars	Note No.	As at 31st March, 2024	As at 31st March, 2023
A	EQUITY AND LIABILITIES			
i	Share Holders funds			
	(a) Share Capital	2	7,500.00	5,000.00
	(b) Reserves and surplus	3	1,611.36	78.96
			9,111.36	5,078.96
ii	Share application money pending allotment			
iii	Non - current liabilities			
	(a) Long - term borrowings	4	-	-
	(b) Deferred tax liabilities (net)	5	0.63	0.46
	(c) Other long-term liabilities		-	-
	(d) Long-term provisions		-	-
			0.63	0.46

Continued..

BALANCE SHEET

BALANCE SHEET AS AT 31st March, 2024

		Figures (in Rs. Lakhs)		
	Particulars	Note No.	As at 31st March, 2024	As at 31st March, 2023
iv	Current liabilities			
	(a) Short -term borrowings	6	20,420.36	6,600.00
	(b) Trade payables	7		
	- Total Outstanding dues of Micro Enterprises and Small Enterprises		-	-
	and			
	- Total Outstanding dues of Creditors other than Micro Enterprises and Small Enterprises		18,809.78	1,430.68
	(c) Other current liabilities	8	7,233.37	645.89
	(d) Short-term provisions (IT)	9	24.81	31.18
			46,488.32	8,707.75
	Total Equity and Liabilities		55,600.31	13,787.17
B	ASSETS			
i	Non current assets			
	(a) Property, Plant & Equipments & Intangible Assets			
	(i) Property, Plant and Equipment	10	12.33	11.29
	(ii) Intangible assets		-	-
	(iii) Capital work-in-progress		-	-
			12.33	11.29
	(b) Non current investments		-	-
	(c) Deferred tax assets(net)		-	-
	(d) Long term loans and advances		-	-
	(e) Other non-current assets		-	-
			12.33	11.29

Continued..

BALANCE SHEET

BALANCE SHEET AS AT 31st March, 2024

Figures (in Rs. Lakhs)

Particulars		Note No.	As at 31st March, 2024	As at 31st March, 2023
ii	Current assets			
	(a) Current investments	11	-	-
	(b) Inventories	12	11,522.90	1,261.45
	(c) Trade receivables	13	25,063.51	12,118.49
	(d) Cash and Bank Balances	14	16,108.48	28.08
	(e) Short-term Loans and advances	15	2,889.77	366.05
	(f) Other Current assets	16	3.32	1.81
			55,587.98	13,775.88
	Total Assets		55,600.31	13,787.17
	Significant Accounting Policies	1		
	Notes To Financial Statements	2-40		

Notes referred to above and notes attached thereto form an integral part of the Balance Sheet.

This is the Balance Sheet referred to in our Report of even date.

For Arora & Choudhary Associates

Chartered Accountants

Firm's Registration Number: 00387

(Vijay Kumar Choudhary)

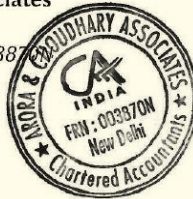
M No. 081843

Partner

UDIN: 2408.843BKBFV6985

Place: New Delhi

Date: 19.06.2024



For and on behalf of the Board of Directors

KRIBHCO AGRI BUSINESS LIMITED

(Virendra Singh Sirohi)

DIN: 09587974

Managing Director

(Rajan Chowdhry)

DIN: 02199935

Director

(Laxmi Kant Dingliwala)

AADPD9487D

Chief Financial Officer

(Raunak Govil)

BKIPG8824M

Company Secretary



PROFIT & LOSS ACCOUNT

PROFIT AND LOSS STATEMENT FOR THE PERIOD ENDED 31st March, 2024

Figures (in Rs.Lakhs)

	Particulars	Note No.	As at 31st March, 2024	As at 31st March, 2023
1	Incomes:			
	Revenue from operations	17	82,155.02	20,111.21
	Other Income	18	451.45	87.66
	Total Income		82,606.47	20,198.87
2	Expenses:			
	Cost of materials consumed	19	-	-
	Purchases of stock-in-trade	20	76,843.52	18,221.31
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	21	-10,275.08	-1,144.16
	Employee benefits expense	22	160.95	114.74
	Finance costs	23	444.94	90.87
	Depreciation and amortisation expense	24	3.83	2.36
	Other Expenses on Administrative & Selling	25	13,359.94	2,801.20
3	Total Expenses		80,538.10	20,086.32
4	Profit before exceptional and extraordinary items and tax (III - IV)		2,068.37	112.55
5	Exceptional items		-	-

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PROFIT & LOSS ACCOUNT

PROFIT AND LOSS STATEMENT FOR THE PERIOD ENDED 31st March, 2024

Figures (in Rs.Lakhs)

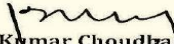
	Particulars	Note No.	As at 31st March, 2024	As at 31st March, 2023
6	Profit before extraordinary items and tax (V - VI)		2,068.37	112.55
7	Extraordinary items		-	-
8	Profit before tax (1-2)		2,068.37	112.55
9	Tax Expense:			
	Current Tax		524.50	33.00
	Deferred Tax		0.17	0.46
	Earlier Years' Tax		11.30	
10	Profit after Tax		1,532.40	79.09
11	Earnings per share (of Rs. 10/- each):			
	Basic & Diluted		2.04	0.16
	No. of Paid up Equity Shares (In Lakhs)		750	500

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

For Arora & Choudhary Associates

Chartered Accountants

Firm's Registration Number: 003870N


(Vijay Kumar Choudhary)

M No. 081843

Proprietor

UDIN: 24081843BKBFVU6985

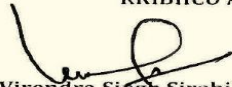
Place: New Delhi

Date: 19.06.2024



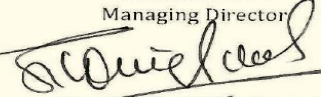
For and on behalf of the Board of Directors

KRIBHCO AGRI BUSINESS LIMITED


(Virendra Singh Sirohi)

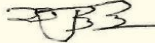
DIN: 09587974

Managing Director


(Laxmi Kant Dingliwala)


AADPD9487D

Chief Financial Officer


(Rajan Chowdhry)

DIN: 02199935

Director

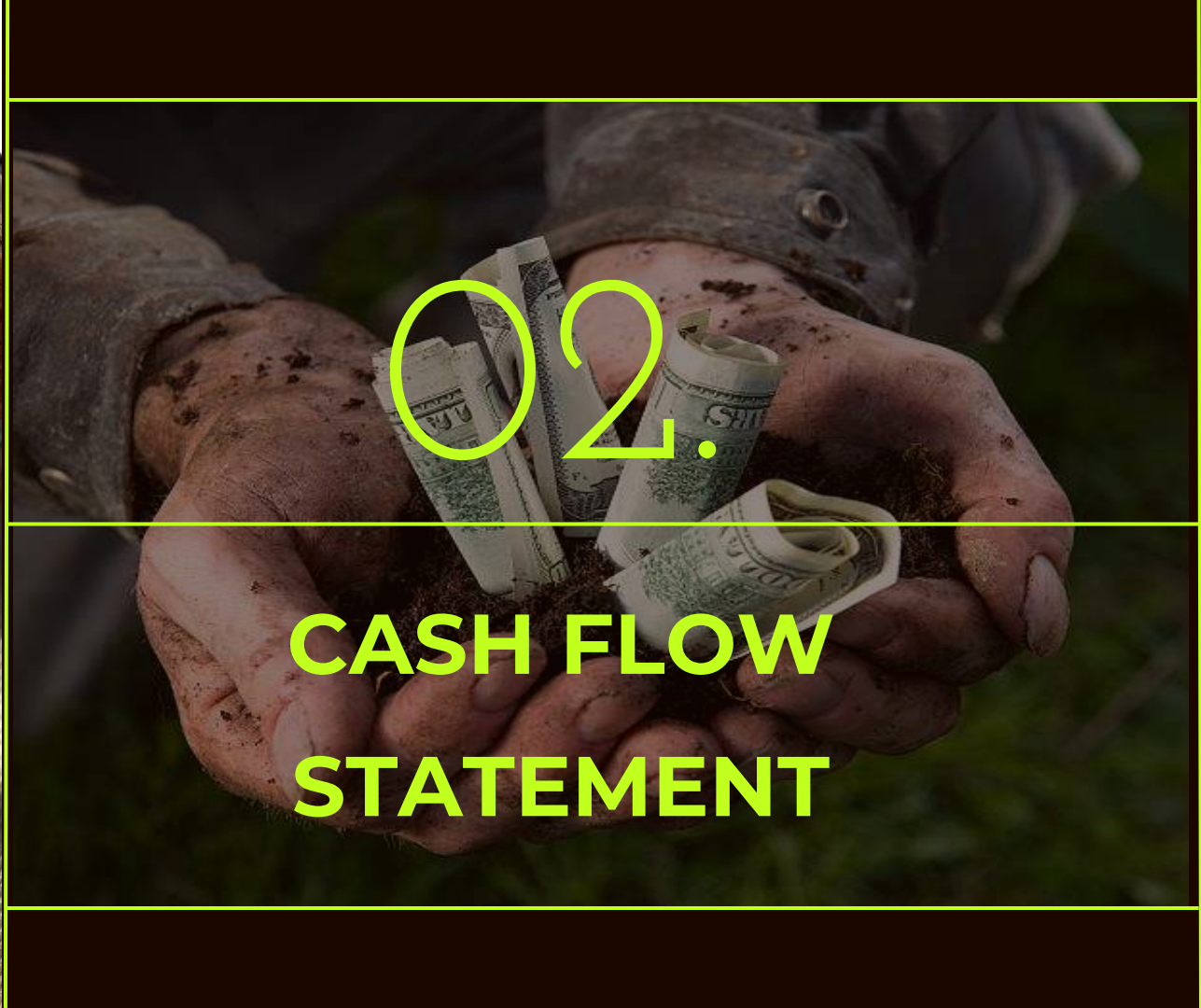


(Raunak Govil)

BKJPG8824M

Company Secretary





CASH FLOW STATEMENT

Cash Flow Statement for the year ended 31 March, 2024

PARTICULARS	As at 31st March, 2024	As at 31st March, 2023
A. Cash Flow Arising From Operating Activities		
Net Profit before Taxes	2,068.37	112.55
Adjustment for :		
Depreciation	3.83	2.36
Interest on Loan	424.30	90.87
Interest on FDR	(8.29)	(5.69)
Operating Profit Before Working Capital Changes	2,488.21	200.09
Adjustment For Working Capital Changes		
Change in Inventories	(10,261.45)	(1,261.45)
Changes in Trade receivable	(12,945.02)	(12,118.49)
Change in Trade Payables	17,379.10	1,430.55
Changes in Other Current Assets	(1.00)	-
Changes in Short terms loan & Advances	(2,523.72)	(366.05)
Changes in other current liabilities	6,587.49	648.26
Net Cash Flow From Working Capital Changes	(1,764.61)	(11,667.18)
Cash Flow From Operating Activities	723.60	(11,467.09)
Less : Tax Paid	(542.17)	(1.82)
Net Cash Flow From Operating Activities	181.44	(11,468.91)

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Cash Flow Statement for the year ended 31 March, 2024


PARTICULARS	As at 31st March, 2024	As at 31st March, 2023
B. Cash Flow Arising From Investing Activities		
Purchase of Fixed Assets	(4.87)	(16.02)
Interest Received on FDRs	7.78	3.89
Net Cash Flow From Investing Activities	2.91	(12.13)
C. Cash Flow Arising From Financing Activities		
Short Term borrowings	13,820.36	6,600.00
Capital Introduced	2,500.00	4,995.00
Interest on Loan	-424.30	(90.87)
Net Cash Flow From Financing Activities	15,896.06	11,504.13
Net Decrease in Cash or Cash Equivalents	16,080.41	23.09
Opening Cash and Cash Equivalents	28.08	4.99
Closing Cash and Cash Equivalents	16,108.49	28.08

For Arora & Choudhary Associates
Chartered Accountants
Firm's Registration Number: 003870N



(Vijay Kumar Choudhary)
M No. 081843
Partner
UDIN: 24081843BKBFVU6985
Place: New Delhi
Date: 19.06.2024



For and on behalf of the Board of Directors
KRIBHCO AGRI BUSINESS LIMITED


(Virendra Singh Srubhi)
DIN: 09587974
Managing Director


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BKIPG8824M
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