

**ANNUAL ACCOUNTS
&
AUDIT REPORT**

**M/S. JYOTI WEIGHING SYSTEMS PVT.
LTD.**

✧ **For The Financial Year : 2023-24** ✧

Auditor:

M P V & Company
Chartered Accountants
(C. A. M. K. JAIN)

201, Amit Chamber, 5-6 Jaora Compound, M.Y.H. Road, Indore, (M) 9300837969

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF JYOTI WEIGHING SYSTEMS PRIVATE LIMITED**

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **JYOTI WEIGHING SYSTEMS PRIVATE LIMITED**, which comprise the Balance Sheet as at March 31, 2024, the Statement of Profit and Loss, Cash flow statement for the year ended on that date, notes to the financial statement and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2014 and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, the profit / loss for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, 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.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related



going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



- Provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order to the extent applicable.

2. As required by section 143 (3) of the Act, we report that:


- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
- c) The Balance Sheet, the Statement of Profit and Loss and the dealt with by this Report are in agreement with the books of account;
- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under section 133 of the Act and rules made there under, as applicable;
- e) On the basis of written representations received from management as on March 31, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2024 from being appointed as a director in terms of Section 164(2) of the Act.
- f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, this clause is not applicable.
- g) Provisions of section 197 of the Act is not applicable to this company.
- h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations which would impact on its financial position.
 - ii. The company did not have any long term contracts including derivative contracts for which there were any foreseeable losses.

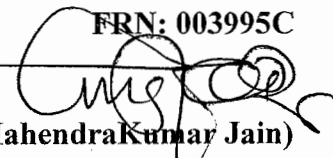


- iii. there has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
- iv.
- a. The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall:
- directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company or
 - Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- b. The management has represented, that, to the best of its knowledge and belief, no funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall:
- directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Party or
 - provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries; and
- c. Based on such audit procedures as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub clause (iv)(a) and (iv)(b) contain any material mis-statement.
- v. No Dividend is declared or paid by the company during the year.
- vi. Based on our examination, which included test checks, the Company has used accounting softwares for maintaining its books of account for the financial year ended March 31, 2024 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the softwares. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

Date:05.09.2024
Place: Indore
UDIN: 24071913BKBGTG4415

For M P V & COMPANY
Chartered Accountants
FRN: 003995C




(Mahendra Kumar Jain)
Partner
M.No.071913

ANNEXURE A
To the Independent Auditors' Report on
Financial Statements of Jyoti Weighing Systems Pvt Ltd
(Referred to our report of even date)

The Annexure referred to in our Independent Auditors' Report to the members of the Company on the financial statements for the year ended March 31, 2024, we report that:

i. In respect of Property, Plant & Equipment

- a) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant & Equipment.
- b) According to information and explanations given to us and on the basis of our examination of the records of the company, the Property, Plant & Equipment have been physically verified during the year by the management under a regular programme of verification by rotation over a period of three years, which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed.
- c) According to information and explanations given to us and on the basis of our examination of the records of the company, the title deeds of immovable properties forming part of the Property, Plant & Equipment are held in the name of the Company.
- d) According to information and explanations given to us and on the basis of our examination of the records of the company, the company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.
- e) According to information and explanations given to us and on the basis of our examination of the records of the company, there are no proceedings initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

ii. In respect of Inventory – a) The management has conducted physical verification of inventory at reasonable intervals during the year, in our opinion, the coverage and procedure of such verification by the management is appropriate. As informed to us, any discrepancies of 10% or more in the aggregate for each class of inventory were not noticed on such verification.

b) The company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets; therefore this clause is not applicable.

iii. In respect of loan granted:

According to information and explanations given to us and on the basis of our examination of the records of the company, the company has not made any investments, provided guarantee or security or granted any advance in nature of loans, secured or unsecured to Companies, Firms, Limited Liability Partnerships or other parties except that the company has mortgaged its immovable property and given Guarantee for the Loan taken by its holding Company Balaji Phosphates Limited for an amount of Rs. 970.00 Lacs.



iv. In respect of compliance of section 185 and 186 of The Companies Act, 2013

According to information and explanations given to us and on the basis of our examination of the records of the company, in our opinion the company has not advanced any loans, made investments, gave guarantees, and provided security prescribed in provisions of section 185 and 186 of the companies Act, 2013 except that the company has mortgage its immovable property and given Guarantee for the Loan taken by its holding Company Balaji Phosphates Ltd for an amount of Rs. 970.00 Lacs.

v. In respect of public deposits

In our opinion and according to the information and explanations given to us and on the basis of our examination, the Company has not accepted any deposit from the public within the meaning of the provisions of sections 73 to 76 or any relevant provisions of the Companies Act, 2013 and the rules framed there under.

vi. In respect of Cost Records:

According to the information and explanations given to us, the maintenance of cost records has not been specified by the central government under the section 148(1) of the Companies Act, 2013 for the business activities carried out by the company. Thus reporting under clause 3(vi) of the order is not applicable to the company.

vii. In respect of statutory dues:

a) According to the records of the Company, the Company is generally regular in depositing with appropriate authorities undisputed statutory dues including provident fund, employees' state insurance, income-tax, duty of custom, goods & service tax, cess and other statutory dues applicable to it. As per the records of the Company, as at March 31, 2024, the Company does not have any undisputed statutory dues which are outstanding for a period of more than six months from the date they became payable.

b) According to the information and explanations given to us and on the basis of examination of records of the company there is no dispute in respect of income tax or sales tax or service tax or value added tax or GST or any other cess except that there are following demands for which the appeal has been lodged :

- i) AY 2020-21 - Rs. 318480/-
- ii) AY 2019-20 - Rs. 550880/-
- iii) AY 2018-19 - Rs. 103587/-
- iv) AY 2011-12 - Rs. 374980/-

viii. In respect of undisclosed Income

In our opinion and according to the information and explanations given to us and based on our examination of the records of the company, there were no such unrecorded transaction in the books of account which were surrendered or disclosed as income during the year in tax assessments under Income Tax Act, 1961 (43 of 1961).

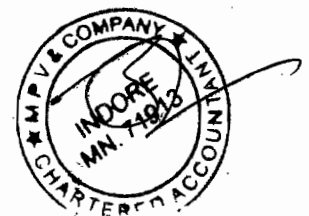
ix. In respect of repayment of loan

According to the information and explanations given to us, based on our examination of the records of the company and on the basis of overall examination of the Balance Sheet of the Company,

- a) The company has not defaulted in repayment of loans or borrowing to a financial institution or bank.



- b) The company has not been declared willful defaulter by any bank or financial institution.
 - c) In our opinion the term loan were applied for the purpose for which the loan was obtained.
 - d) No such short term loan funds have been utilized for long term purpose.
 - e) The company has not raised any fund from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.
 - f) The company has not raised any loan during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.
- x. **In respect of funds raised through IPO/FPO/Debt finance**
- a) On the basis of overall examination of the Balance Sheet of the Company, according to the information and explanations provided to us and based on our examination of the records of the company we report that monies raised by way of term loans were applied for the purposes for which those were raised. The Company did not raise any money by way of initial public offer or further public offer (including debt instrument).
 - b) In our opinion and according to the information and explanations given to us as well as based on our examination of the records of the company, the company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year under section 42 and section 62 of the Companies Act, 2013.
- xi. **In respect of fraud reporting**
- a) According to the information and explanations given to us and based on our examination of the records of the company, no material fraud by the Company or on the Company by its officers or employees was noticed or reported during the year.
 - b) According to the information and explanations given to us and based on our examination of the records of the company, no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
 - c) According to the information and explanations given to us and based on our examination of the records of the company, there are no whistle blower complaints received by the Company during the year.
- xii. **In respect of Nidhi Company**
- According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, paragraph 3(xii) of the Order is not applicable.
- xiii. **In Respect of Transactions With Related Parties**
- According to the information and explanations given to us, transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- xiv. **In Respect of Internal Audit System**
- According to the information and explanations given to us and based on our examination of the records of the Company, the company has not required an internal audit system commensurate with the size and nature of its business.
- xv. **In respect of Non-Cash Transactions**



According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order are not applicable.

xvi. In respect of compliance of section 45IA of the RBI Act, 1934

- a) The Company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934. Accordingly, paragraph 3(xvi)(a) of the Order is not applicable.
- b) The Company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934. Accordingly, paragraph 3(xvi)(b) of the Order is not applicable.
- c) The Company is not a core investment company (CIC) as defined in the regulations made by the reserve Bank of India. Accordingly clause 3(xvi)(c) of the order is not applicable.
- d) According to information and explanations given to us during the course of audit, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.

xvii. In respect of Cash losses

The company has not incurred cash losses in the current financial year and in the immediately preceding financial year.

xviii. In respect of resignation of statutory auditors

There has been no resignation of the statutory auditors during the year.

xix. In respect of any material uncertainty to meet liability

In our opinion and according to the information and explanations given to us and based on our examination of the records of the Company, on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which cause us to believe that any material uncertainty exists as on the date of the audit report that the company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

xx. In Respect of Unspent Amount Under Section 135(5) of The Companies Act, 2013

- a. In our opinion and according to the information and explanations given to us and based on our examination of the records of the Company, there was no such unspent amount to be transferred to fund specified in Schedule VII to the Companies Act. Accordingly, paragraphs 3(xx)(a) of the Order are not applicable.
- b. The Company does not have ongoing projects under section 135 of the Companies Act. Accordingly, paragraphs 3(xx)(b) of the Order are not applicable.



For M P V & COMPANY
Chartered Accountants
ERN: 003995C

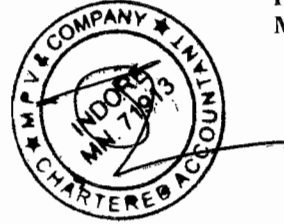
A handwritten signature in black ink, appearing to be "Anil Kumar", written over a horizontal line.

Date:05.09.2024

Place: Indore
UDIN: 24071913BKBGTG4415

(Mahendra Kumar Jain)

Partner
M.No.071913



M/S. JYOTI WEIGHING SYSTEMS PRIVATE LIMITED

Address :- 88; Jaora Compound, Ushaganj, Indore

BALANCE SHEET AS AT 31ST MARCH 2024

CIN : U29111MP1979PTC001524

(Rs. In Lakhs)

PARTICULARS	NOTES	As at 31st March 2024	As at 31st March 2023
ASSETS			
Non-current assets			
Property plant and equipment	1	33.43	23.52
Investment Property		.00	.00
Capital Work-in-Progress		.00	.00
Intangible assets		.00	.00
Intangible assets under development		.00	.00
Financial Assets			
Investments		.00	.00
Loans		.00	.00
Other Financial Assets			.00
Deferred Tax Assets	2	6.58	8.27
Other Non-current assets		.00	.00
Total Non-Current assets		40.01	31.79
Current assets			
Inventories	3	349.88	261.09
Financial Assets			
Investments		.00	.00
Trade receivables	4	260.72	356.46
Cash and cash equivalents	5	69.58	71.80
Loans		.00	.00
Other Financial Assets	6	68.65	42.59
		.00	.00
Other Current Assets	7	6.65	9.18
Total Current assets		755.47	741.12
Total Assets		795.48	772.91
EQUITY AND LIABILITIES			
Equity			
Equity Share capital	8	55.00	55.00
Other Equity	9	345.70	261.73
Total Equity		400.70	316.73
Liabilities			
Non-current liabilities			
Financial Liabilities			
Borrowings		.00	.00
Provisions			.00
Deferred tax Liabilities (Net)		.00	.00
Total non-current liabilities		.00	.00
Current liabilities			
Financial Liabilities			
Borrowings	10	50.99	66.91
Trade payables	11	115.23	173.48
Other Financial Liabilities	12	112.61	121.34
Other Current liabilities	13	109.40	85.68
Provisions	14	6.54	8.79
Total current liabilities		394.78	456.18
Total Liabilities		394.78	456.18
Total Equity and Liabilities		795.48	772.91

See accompanying Notes forming Part of the Financial Statements : Notes 1 to 81
In terms of our Report AttachedFor M P V & Company
Chartered Accountants
FIRN : 003995C(Mahendra Kumar Jain)
Partner
M.No. 071913For and on behalf of Board of Directors
JYOTI WEIGHING SYSTEMS PRIVATE LIMITED
CIN : U29111MP1979PTC001524

Mohit Airen
Director
DIN: 00326470


Alok Gupta
Director
DIN:00321894
Place - Indore
Date : 05.09.2024

M/S. JYOTI WEIGHING SYSTEMS PRIVATE LIMITED

Address :- 88, Jaora Compound, Ushaganj, Indore
INDORE (M.P.)

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH ,2024 CIN : U29111MP1979PTC001524

(Rs. In Lakhs)

	NOTES	Year ended 31 March 2024	Year ended 31 March 2023
I) INCOME			
Revenue from operations			
Sale of Products	15	3336.51	3261.41
Income from Services		.00	.00
Total Revenue from operations		3336.51	3261.41
Other Income	16	4.54	4.49
Total Income		3341.05	3265.89
II) EXPENSES			
Cost of Material Consumed	17	2236.13	2272.16
Purchase of Stock-in-Trade	17		
Changes in Inventories of Finished Goods Work-in-Progress and Stock-in-Trade	17	2.30	12.00
Employee Benefits Expense	18	536.99	519.95
Finance Costs	19	5.28	4.09
Depreciation / Amortisation and Depletion Expense	1	2.85	5.29
Other Expenses	20	444.90	413.53
Total Expenses		3228.45	3227.02
III) Profit Before Tax		112.60	38.87
IV) Tax Expenses			
Current Tax	14	26.93	8.87
Deferred Tax	2	1.69	.55
V) Profit for the Year		83.97	29.45
VI) Other comprehensive income:			
Items that will not be reclassified to Statement of Profit and Loss			
Actuarial Gain on defined benefit plans recognised in accordance with IND AS-19		.00	.00
Income tax relating to items that will not be reclassified to Statement of Profit and Loss (Previous Year)		.00	.00
Items that will be reclassified to Statement of Profit and Loss			
Income tax relating to items that will be reclassified to Statement of Profit & loss		.00	.00
VII) Total comprehensive income for the year		83.97	29.45

VIII) Earnings per equity share of face value of RS 10 each

Basic (in RS)	21	₹	15.27	₹	5.36
Diluted (in RS)	21	₹	15.27	₹	5.36

See accompanying Notes forming Part of the Financial Statements : Notes 1 to 81

AS PER OUR REPORT OF EVEN DATE

For M P V & Company
Chartered Accountants
FRN : 003995C

(Mahendra Kumar Jain)
Partner
M.No. 071913

Place - Indore
Date : 05.09.2024



For and on behalf of Board of Directors
JYOTI WEIGHING SYSTEMS PRIVATE LIMITED
CIN : U29111MP1979PTC001524

Mohit Airen
Director
DIN: 00326470

Alok Gupta
Director
DIN:00321894

M/S. JYOTI WEIGHING SYSTEMS PRIVATE LIMITED
Address :- 88, Jaora Compound, Ushaganj, Indore
INDORE (M.P.)

(Rs. In Lakhs)

Statement of Cash Flows

PARTICULARS	2023-24	2022-23
Cash flows from operating activities		
Profit before taxation	112.60	38.87
Adjustments for:		
Depreciation	2.85	5.29
Net Balance	115.45	44.16
Working capital changes:		
(Increase) / Decrease in trade and other receivables	95.74	-71.02
(Increase) / Decrease in inventories	-88.79	19.89
Increase / (Decrease) in Short Term Borrowing	-15.91	66.91
Increase / (Decrease) in Other Current Liabilities	23.73	-13.55
Increase / (Decrease) in Other Financial Liabilities	-8.72	-94.34
Increase / (Decrease) in trade payables	-58.25	-10.88
Increase / (Decrease) in current Assets	2.53	10.99
Increase / (Decrease) in other Financial Assets	-26.05	-8.13
Cash generated from operations	39.73	-55.97
Interest paid	5.28	4.09
Income taxes Provision	-29.18	-14.17
Dividends paid	.00	.00
Net cash from operating activities	15.82	-66.05
Cash flows from investing activities		
Purchase of property, plant and equipment	12.77	11.06
sale of property, plant and equipment		
Long Term Loans & Advances	.00	.00
Other non current assets	.00	.00
Net cash used in investing activities	12.77	11.06
Cash flows from financing activities		
Receipts from long-term borrowings	.00	.00
Proceeds from Other long-term borrowings	.00	.00
Interest Expenses	-5.28	-4.09
Net cash used in financing activities	-5.28	-4.09
Net increase in cash and cash equivalents	-2.22	-81.20
Cash and cash equivalents at beginning of period	71.80	153.00
Cash and cash equivalents at end of period	69.58	71.80

For M P V & Company
Chartered Accountants



(Signature of Mahendra Kumar Jain)

(Mahendra Kumar Jain)
Partner
M.No. 071913

JYOTI WEIGHING SYSTEMS PRIVATE LIMITED

(Signature of Mohit Airen) *(Signature of Alok Gupta)*

Mohit Airen
Director
DIN: 00326470

Alok Gupta
Director
DIN:00321894

M/S. JYOTI WEIGHING SYSTEMS PRIVATE LIMITED**Address :- 88, Jaora Compound, Ushaganj, Indore****STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31ST MARCH 2023****EQUITY SHARE CAPITAL**

(Rs. In Lakhs)

Balance at the beginning of the reporting period i.e. 1st April 2023	Changes in equity share capital during the year 2022-23	Balance at the end of the reporting period i.e. 31st March 2023	Changes in equity of the reporting period i.e. year 2023-24	Balance at the end of the reporting period i.e. 31st March 2024
55.00	.00	55.00	.00	55.00

OTHER EQUITY

	Reserves and Surplus				Other Comprehensive income	Total
	Capital Reserve	security premium reserve	Retained Earning	Shares Forfeited Reserve		
As On 31 March 2023						
Balance At The Beginning Of The Reporting Period I.E. 1St April 2022	.00	.00	232.28	.00	.00	232.28
Profit & Loss for the year			29.45			29.45
Total Comprehensive Income For The Year			.00			.00
Changes In Accounting Policies Or Prior Period Errors			.00		.00	.00
						.00
Balance At The End Of The Reporting Period 31ST March 2023	.00	.00	261.73	.00	.00	261.73



**Statement Of Changes In Equity
For The Year Ended 31ST March 2024**

(Rs. In Lakhs)

	Reserves and Surplus				Other Comprehensive income	Total
	Capital Reserve	General Reserve	Retained earnings	Shares Forfeited Reserve		
As On 31 March 2024						
Balance At The Beginning Of The Reporting Period 1st April 2023	.00	.00	261.73	.00	.00	261.73
Profit & Loss for the year			83.97			83.97
other Comprehensive Income			.00		.00	.00
Total Comprehensive Income For The Year						.00
						.00
Balance At The End Of The Reporting Period 31ST March 2024	.00	.00	345.70	.00	.00	345.70

For M P V & Company

Chartered Accountants
FRN : 003995C



(Signature)
(Mahendra Kumar Jain)
Partner
M.No. 071913

Place - Indore
Date : 05.09.2024

For and on behalf of Board of Directors

JYOTI WEIGHING SYSTEMS PRIVATE LIMITED

(Signature)
Mohit Airen
Director
DIN: 00326470

(Signature)
Alok Gupta
Director
DIN:00321894

JYOTI WEIGHING SYSTEMS PVT LTD

Notes to Standalone Financial Statements for the year ended 31st March 2024

(Rs. In Lakhs)

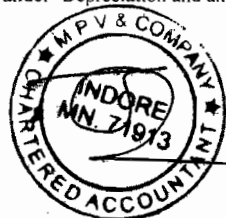
2A Property, Plant and Equipment

Description of Assets	Land	Buildings	Plant & Equipment	Electric Installation	Office Equipment	Furniture & Fixtures	Motor Car & Scooter	Tubwell	Misc. Assets	Solar System	Computers	Total
Gross Carrying Amount (Deemed Cost)												
Balance as at 01st April, 2021	.19	60.32	80.90	5.13	3.74	2.40	93.29	1.43	5.45	.00	2.14	254.99
Additions during the year	.00	.00	.00	.00	.00	.00	.75	.00	.00	.00	.00	.75
Disposals during the year	.00	.00	.00	.00	.00	.00	11.83	.00	.00	.00	.00	11.83
Balance as at 31st March, 2022	.19	60.32	80.90	5.13	3.74	2.40	82.21	1.43	5.45	.00	2.14	243.91
Additions during the year							11.06					11.06
Disposals during the year	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
Balance as at 31st March, 2023	.19	60.32	80.90	5.13	3.74	2.40	93.26	1.43	5.45	.00	2.14	254.96
Additions during the period	.00	.00	.00	.00	.00	.00	.00	.00	.00	12.77	.00	12.77
Disposals during the period	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
Balance as at 31st March, 2024	.19	60.32	80.90	5.13	3.74	2.40	93.26	1.43	5.45	12.77	2.14	267.73
Accumulated Depreciation												
Balance as at 01st April, 2021	.00	57.30	69.48	4.87	3.55	2.28	72.42	1.36	5.24	.00	2.03	218.54
Depreciation expense for the year	.00	.00	1.49	.00	.00	.00	6.12	.00	.00	.00	.00	7.62
Eliminated on disposal of asset	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
Balance as at 31st March, 2022	.00	57.30	70.97	4.87	3.55	2.28	78.55	1.36	5.24	.00	2.03	226.16
Depreciation expense for the year	.00	.00	2.90	.00	.00	.00	2.39	.00	.00	.00	.00	5.29
Eliminated on disposal of asset	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
Balance as at 31st March, 2023	.00	57.30	73.86	4.87	3.55	2.28	80.94	1.36	5.24	.00	2.03	231.44
Depreciation expense for the period	.00	.00	1.00	.00	.00	.00	1.85	.00	.00	.00	.00	2.85
Eliminated on disposal of asset							.00	.00				.00
Balance as at 31st March, 2024	.00	57.30	74.87	4.87	3.55	2.28	82.79	1.36	5.24	.00	2.03	234.30
Net Carrying amount												
Balance as at 31st March, 2022	.19	3.02	9.93	.26	.19	.12	3.66	.07	20	.00	.11	17.75
Balance as at 31st March, 2023	.19	3.02	7.04	.26	.19	.12	12.32	.07	20	.00	.11	23.52
Balance as at 31st March, 2024	.19	3.02	6.04	.26	.19	.12	10.47	.07	20	12.77	.11	33.43

* Refer note 2B

Note:

1. Refer Note No.14 and 17 for the details of Property, Plant and Equipment mortgaged as security for borrowings.
2. The Depreciation charge on tangible assets has been included under 'Depreciation and amortisation expense' in the Statement of Profit and Loss.



M/S. JYOTI WEIGHING SYSTEMS PRIVATE LIMITED
Address :- 88, Jaora Compound, Ushaganj, Indore
INDORE (M.P.)

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NOTE "03"

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Inventories

(Rs. In Lakhs)

	As at 31st March, 2024	As at 31st March, 2023	As at 31st March, 2022
(a) Raw materials			
Raw Materials with packing material	154.63	120.17	116.16
Stores Stock	37.50	25.07	20.79
(Valued at cost)			
(b) Finished Goods	144.55	100.36	116.53
(Valued at Lower of Cost or Net Realisable Value)			
© WIP Stock	13.20	15.50	27.50
(Valued at Lower of Cost or Net Realisable Value)			
TOTAL	349.88	261.09	280.98

Inventories are valued at cost or net realisable value, whichever is lower. The cost formulas used are FIFO. The cost of inventories comprises all cost of purchase including duties and taxes (other than those subsequently recoverable from the taxing authorities), conversion cost and other costs incurred in purchase including duties and taxes (other than those subsequently recoverable from the taxing authorities), conversion cost and other costs incurred in bringing the inventories to their present location and condition.



M/S. JYOTI WEIGHING SYSTEMS PRIVATE LIMITED

Address :- 88, Jaora Compound, Ushaganj, Indore
INDORE (M.P.)

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NOTE "04"

Trade receivables

(Rs. In Lakhs)

	As at 31st March, 2024	As at 31st March, 2023	As at 31st March, 2022
a) Unsecured Considered Good			
Trade receivables Less than 6 Months	235.66	278.48	133.49
6 Months - 1 Year	6.59	31.80	115.21
1 Year - 2 Year	8.59	22.00	10.25
2 Year - 3 Year	4.84	7.02	9.30
Morethan 3 Year	7.68	20.76	20.07
b) considered Doubtful	.00	.00	.00
Less: Provision for doubtful debt	-2.63	-3.60	-2.88
Total Trade Receivables (A + B)	260.72	356.46	285.44

Debts due by directors or other officers of the Company or any of them either severally or jointly firms or private companies respectively in which any director is a partner or a director or a member with any other persons or debts due by as on 31 March 2023-NIL (31.3.2022- NIL,1.4.2021- Nil)



31.03.2024 31.03.2023 31.03.2022 31.03.2021

	31.03.2024	31.03.2023	31.03.2022	31.03.2021
Trade Receivables	263.35	360.06	288.33	130.71
Less: ECL @ 1% of above	2.63	3.60	2.88	1.31
Trade Receivables after ECL	260.72	356.46	285.44	129.40
Impact on P&L	-97	.72	1.58	1.31
Deferred Tax impact on above	.66	.91	.80	.36
Impact on P&L	-24	.10	.44	.36



M/S. JYOTI WEIGHING SYSTEMS PRIVATE LIMITED

Address :- 88, Jaora Compound, Ushaganj, Indore.

INDORE (M.P.)

NOTE "05"

Cash and Bank balances

(Rs. In Lakhs)

	As at 31st March, 2024	As at 31st March, 2023	As at 31st March, 2022
a) Cash & Cash Equivalents			
Cash in Hand	2.38	2.77	1.67
Unrestricted Balance with bank	.00	.00	.00
in Current accounts	9.75	5.11	96.48
Cheques, Draft in Hand	.00	.00	.00
Other Balances with banks			
:In deposit accounts	57.45	63.92	54.84
Less: Amount disclosed under "Other financial assets"	.00	.00	.00
Cash and cash equivalents as per balance sheet	69.58	71.80	153.00



M/S. JYOTI WEIGHING SYSTEMS PRIVATE LIMITED

Address :- 88, Jaora Compound, Ushaganj, Indore
INDORE (M.P.)

NOTE "6"

OTHER FINANCIAL ASSETS

(Rs. In Lakhs)

	As at 31st March, 2024		As at 31st March, 2023		As at 31st March, 2022	
	Non-Current	Current	Non-Current	Current	Non-Current	Current
Balance with Banks in deposit accounts: With More than 12 Months Maturity	.00	.00	.00	.00	.00	.00
	.00	.00	.00	.00	.00	.00
Security Deposit & Earnest money	.00	19.58	.00	18.15	.00	16.20
Staff Advances	.00	26.07	.00	5.08	.00	1.55
Advance To Suppliers	.00	17.42	.00	13.79	.00	11.14
Advances Against Appeal	.00	5.58	.00	5.58	.00	5.58
Total	.00	68.65	.00	42.59	.00	34.47



M/S. JYOTI WEIGHING SYSTEMS PRIVATE LIMITED

Address :- 88, Jaora Compound, Ushaganj, Indore

INDORE (M.P.)

NOTE "07"

Other Current Assets

(Rs. In Lakhs)

	As at 31st March, 2024	As at 31st March, 2023	As at 31st March, 2022
Prepaid Expenses	6.25	1.78	2.73
Consumer Forum	.05	.05	.05
GST Recievable	.35	.00	3.21
Advance Tax & TDS	.00	7.35	14.17
Total	6.65	9.18	20.16



M/S. JYOTI WEIGHING SYSTEMS PRIVATE LIMITED
 Address - 88, Jaora Compound, Ushaganj, Indore
 INDORE (M.P.)

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NOTE "08"

Equity Share capital

(Rs. In Lakhs)

	As at 31st March, 2024		As at 31st March, 2023		As at 31st March, 2022	
	Units	Amount	Units	Amount	Units	Amount
SHARE CAPITAL						
Authorised Share Capital						
Equity Shares of Rs 10 each	10.00	100.00	10.00	100.00	10.00	100.00
TOTAL	10.00	100.00	10.00	100.00	10.00	100.00
Issued, Subscribed and Paid up:						
Equity Shares of Rs. 10 each fully paid up	5.50	55.00	5.50	55.00	5.50	55.00
Total	5.50	55.00	5.50	55.00	5.50	55.00



The details of shareholders holding more than 5% shares :

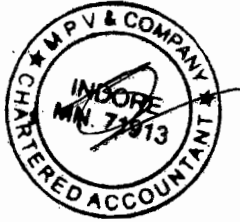
Name of the Shareholder	As at 31st March, 2024		As at 31st March, 2023		As at 31st March, 2022	
	No. of Shares	% held	No. of Shares	% held	No. of Shares	% held
Balaji Phosphates Limited	5.50	99.98%	5.50	99.98%	5.50	99.98%
(Formerly known as " Balaji Phosphates Pvt Ltd)	5.50	99.98%	5.50	99.98%	5.50	99.98%

The reconciliation of the number of shares outstanding is set out below :

Particulars	As at 31st	As at 31st	As at 31st March,	As at 1st April,
	March, 2024	March, 2023	2022	2021
	No. of Shares	No. of Shares	No. of Shares	No. of Shares
Equity Shares at the beginning of the year	5.50	5.50	5.50	5.50
Add: Shares issued during the year	.00	.00	.00	.00
Equity Shares at the end of the year	5.50	5.50	5.50	5.50

Terms/ Rights attached to equity shares :

The Company has only one class of shares i.e. equity shares with equal rights for dividend and repayment. Each holder of the shares is entitled to one vote per share. Dividend on equity shares whenever proposed by the Board of Directors is subject to the approval of the shareholders in the Annual General Meeting. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.



M/S. IYOTI WEIGHING SYSTEMS PRIVATE LIMITED

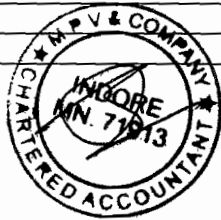
Address :- 88, Jaora Compound, Ushaganj, Indore
INDORE (M.P.)

NOTE "09"

Other Equity

(Rs. In Lakhs)

	As at 31st March, 2024	As at 31st March, 2023	As at 31st March, 2022	As at 1st April, 2021
Security Premium Reserve				
As per last Balance Sheet	.00	.00	.00	.00
Less: Transferred to retained earnings				
Total	.00	.00	.00	.00
Retained Earnings				
As per last Balance Sheet	261.73	232.28	195.04	.00
Add: Profit for the year	83.97	29.45	37.23	.00
	.00	.00	.00	.00
Add/(Less): Prior Period adjustments	.00	.00	.00	.00
	345.70	261.73	232.28	.00
Less: Appropriations				
Transfer to General reserve			.00	
	345.70	261.73	232.28	195.04
Other Comprehensive Income (OCI)				
As per last Balance Sheet			.00	.00
Add: Movement in OCI (Net) during the year	.00	.00	.00	
Total Retained Earnings	345.70	261.73	232.28	195.04
TOTAL OTHER EQUITY	345.70	261.73	232.28	195.04



M/S. JYOTI WEIGHING SYSTEMS PRIVATE LIMITED

Address :- 88, Jaora Compound, Ushaganj, Indore
INDORE (M.P.)

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NOTE "2"

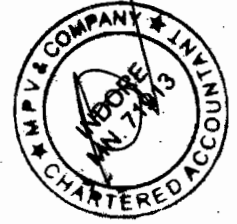
Deferred tax Assets (Net)

Component of Deferred Tax Liabilities as at 31st March 2023 is as follows:

The movement on the deferred tax account is as follows:

(Rs. In Lakhs)

	As at 31st March, 2024	As at 31st March, 2023	As at 31st March, 2022
Deferred Tax Assets			
Deferred Tax Assets	6.58	8.27	8.82
At the end of year	6.58	8.27	8.82



M/S. JYOTI WEAVING SYSTEMS PRIVATE LIMITED
 Address :- 88, Jaora Compound, Ushaganj, Indore
 INDORE (M.P.)

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NOTE "10"

Borrowings

(Rs. In Lakhs)

	As at 31st March, 2024	As at 31st March, 2023	As at 31st March, 2022
BORROWING - CURRENT			
Secured - At Amortised Cost			
Working Capital Loans			
From Banks *			
Overdraft from Kotak Mahindra Bank	50.99	66.91	.00
Unsecured Loans			
From Related Parties : Directors *			
	.00	.00	.00
Current maturities of Long Term Debt	.00	.00	.00
Total	50.99	66.91	.00



M/S. JYOTI WEIGHING SYSTEMS PRIVATE LIMITED
Address :- 88, Jaora Compound, Ushaganj, Indore
INDORE (M.P.)

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NOTE "11"

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Trade Payables

(Rs. In Lakhs)

	As at 31st March, 2024	As at 31st March, 2023	As at 31st March, 2022
Micro, Small and Medium Enterprises	19.31	62.24	47.45
Others (Other than Micro & Small Enterprises)			
Trade Payables Less than 1 Year	72.13	110.96	136.91
1 Year - 2 Year	23.79	.27	.00
2 Year - 3 Year	.00	.00	.00
More than 3 Years	.00	.00	.00
Trade payables to related parties	.00	.00	.00
Total	115.23	173.48	184.36



M/S. JYOTI WEIGHING SYSTEMS PRIVATE LIMITED

Address :- 88, Jaora Compound, Ushaganj, Indore
INDORE (M.P.)

₹

NOTE "12"

Other Financial Liabilities

(Rs. In Lakhs)

	As at 31st March, 2024	As at 31st March, 2023	As at 31st March, 2022
Other Financial Liabilities measured at Amortization Cost			
Advance From Customers	112.61	121.34	215.67
Total	112.61	121.34	215.67



M/S. JYOTI WEIGHING SYSTEMS PRIVATE LIMITED

Address :- 88, Jaora Compound, Ushaganj, Indore
INDORE (M.P.)

₹
NOTE "13"

Other Current Liabilities

(Rs. In Lakhs)

	As at 31st March, 2024	As at 31st March, 2023	As at 31st March, 2022
Bonus Payable	21.79	22.19	11.54
Contribution towards ESIC	.45	.46	.44
Contribution towards P.F.	3.52	3.16	2.85
Professional Tax	.18	.15	.12
Gratuity Payable	6.26	13.13	.00
GST Payable	27.79	2.90	10.87
T.D.S. & TCS Payable	3.48	2.70	11.94
Audit Fees Payable	.60	.60	.54
Outstanding Liabilities	.29	.29	.28
Salary payable	27.58	26.20	18.61
Wages Payable	12.07	11.36	11.04
Director Remuneration Payable	5.40	2.20	31.00
Lease Expenses Payable	.00	.35	.00
TOTAL	109.40	85.68	99.22



M/S. JYOTI WEIGHING SYSTEMS PRIVATE LIMITED

Address :- 88, Jaora Compound, Ushaganj, Indore

INDORE (M.P.)

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NOTE "14"

Provisions

(Rs. In Lakhs)

	As at 31st March, 2024	As at 31st March, 2023	As at 31st March, 2022
PROVISIONS - CURRENT			
Provisions for Income Tax	6.54	8.79	14.09
	.00	.00	.00
Total	6.54	8.79	14.09



M/S. JYOTI WEIGHING SYSTEMS PRIVATE LIMITED

Address :- 88, Jaora Compound, Ushaganj, Indore

INDORE (M.P.)

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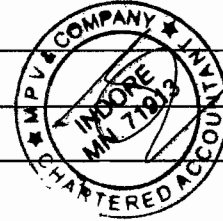
NOTE "15"

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REVENUE FROM OPERATIONS

(Rs. In Lakhs)

	2023-24	2022-23
Particulars		
Sale of products	3036.59	2997.72
sale of Services	299.93	263.69
Total	3336.51	3261.41



M/S. JYOTI WEIGHING SYSTEMS PRIVATE LIMITED

**Address :- 88, Jaora Compound, Ushaganj, Indore
INDORE (M.P.)**

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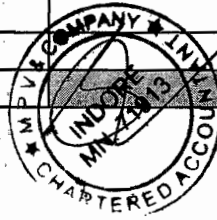
NOTE "16"

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Other Income

(Rs. In Lakhs)

	2023-24	2022-23
Interest received on fixed & security deposit	2.17	3.01
Interest received on security deposit (MPSEB)	.16	.11
Foreign Exchange Fluctuation	-.17	.00
Forefiture of Advances	.58	.15
Round Off	.00	.00
Insurance Claim	.00	1.22
Balance Setoff	1.79	.00
Total	4.54	4.49



M/S. JYOTI WEIGHING SYSTEMS PRIVATE LIMITED

Address :- 88, Jaora Compound, Ushaganj, Indore

INDORE (M.P.)

NOTE "17"

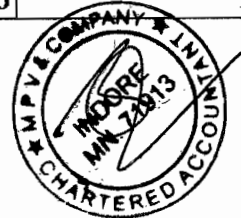
(Rs. In Lakhs)

COST OF MATERIAL CONSUMED

	2023-24	2022-23
Raw materials at the beginning of the year	245.59	253.48
Add: Purchases	2285.64	2233.12
Add: Custom Duty	.00	.00
Add: Freight Inward	41.58	31.15
Less: Raw materials at the end of the year	336.68	245.59
Total	2236.13	2272.16

Changes in inventories of finished goods, work-in-progress and stock-in-trade

Particulars	2023-24	2022-23
Inventories at the end of the year:		
Finished goods	.00	.00
Work-in-progress	13.20	15.50
	13.20	15.50
Inventories at the beginning of the year:		
Finished goods	.00	.00
Work-in-progress	15.50	27.50
	15.50	27.50
Net (increase) / decrease	2.30	12.00



M/S. JYOT WEIGHING SYSTEMS PRIVATE LIMITED

Address :- 88, Jaora Compound, Ushaganj, Indore

INDORE (M.P.)

NOTE "18"

(Rs. In Lakhs)

Employee Benefit Expense

EMPLOYEE BENEFITS EXPENSES	2023-24	2022-23
Directors Remuneration	36.00	36.00
Salaries	394.68	379.77
House Rent Allowance	38.30	32.51
Contribution to PF	17.57	16.26
Provident Fund Administration Charges	1.45	1.34
Gratuity	6.54	13.13
Leave Encashment	.64	.48
Bonus	29.22	30.40
ESIC Expenses	4.24	4.24
M.P.Labour welfare expenses	.06	.06
Workers & staff welfare expenses	8.30	5.75
Total	536.99	519.95



M/S. JYOTI WEIGHING SYSTEMS PRIVATE LIMITED

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INDORE (M.P.)

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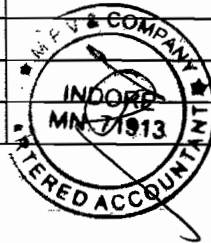
NOTE "19"

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Finance Cost

(Rs. In Lakhs)

	2023-24	2022-23
Bank Interest	3.51	3.05
Interest On Taxes	.50	1.05
Bank Charges	1.27	.00
TOTAL	5.28	4.09
Less: Amount capitalised	.00	.00
Finance costs expenses in profit or loss	5.28	4.09



M/S. JYOTI WEIGHING SYSTEMS PRIVATE LIMITED
Address :- 88, Jaora Compound, Ushaganj, Indore
INDORE (M.P.)

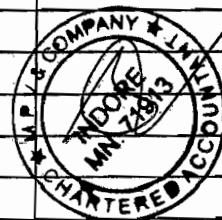
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NOTE "20"

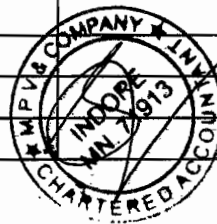
Other Expenses

(Rs. In Lakhs)

	2023-24	2022-23
Operating Expenses		
Power and Fuel Expenses	21.79	18.99
Stamping Expenses	.20	1.17
Erection and Repairs	50.54	28.11
Cartage and Hammali Expenses	.22	.15
Factory Wages	95.50	88.85
Job Work Charges	5.02	9.29
loading And Unloading Charges	.02	.11
Price Difference	.00	.50
Administrative Expenses		
Advertisement & Publicity	2.89	2.20
Audit Fees	.60	.60
Fees For TDS	.00	.01
Bad Debts	.00	.68
Books & Periodicals	.02	.00
Consultancy, Legal & Professional Charges	19.40	4.49
Conveyance Expenses	.54	.90
Documentation charges	.00	.00
Prior Period Expenses (ESIC)	.00	.00
Donation Expenses	.01	.03
Discount & Rebate	.44	.01
Filling Fees	.17	.08
Freight Outward Expenses	49.49	47.88
Guest Entertainment Expenses	.09	.00
Hire Charges	.07	.01
Handling Charges (on Import of Material)	.00	.15
Insurance Expenses	3.76	2.06
License Fees, Rates & Taxes	1.68	2.53
Membership Fees	.53	.29
Office Expenses	2.33	2.39
Rent Expenses	17.22	15.79
Penalty charges	.00	.10
Penalty on GST	.00	.01
Postage & Courier	2.76	1.93
Property Tax	.87	.87
Processing Charges	.00	.67
Professional Tax	.03	.03
Repair & Maintenance of Office Equipments	.16	.94
Repair & Maintenance of Plant & Machinery	1.44	.09



Sales Incentive Expenses	.00	.00
Sales Promotion & Commission	8.83	26.73
Statutory & Misc Balances Paid & W/off	.21	.05
Rates and Taxation, Interest & Fee	.60	.17
Loss on sale of Car	.00	.00
Lease Expenses	.35	.35
Stationery & Printing	2.90	2.58
Telephone Exp. & Mobile Phone Exp.	6.50	6.23
Tender Fees	.05	.13
Travelling Exp-		
--Directors	.64	.35
--Staff & Others	126.13	119.05
Provision for Expected Credit Losses	-.97	.72
Vehicle Running & Maintenance Exp.	19.10	23.40
Water & Electricity Expenses	2.79	1.70
Loss on foreign currency fluctatitaion	.00	.16
Total Other Expenses (A+B+C)	444.90	413.53



M/S. JYOTI WEIGHING SYSTEMS PRIVATE LIMITED

Address :- 88, Jaora Compound, Ushaganj, Indore
INDORE (M.P.)

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NOTE "21"

Earning Per Share

(Rs. In Lakhs)

	2023-24	2022-23
i) Net Profit after Tax as per Statement of Profit and Loss attributable to Equity Shareholders	83.97	29.45
ii) Weighted Average number of Equity Shares used as denominator for calculating Basic EPS	5.50	5.50
iii) Weighted Average Potential Equity Shares	-	-
iv) Total Weighted Average number of Equity Shares used as denominator for calculating Diluted EPS	5.50	5.50
v) Basic Earnings per Share (Rs.)	₹ 15.27	₹ 5.36
vi) Diluted Earnings per Share (Rs.)	₹ 15.27	₹ 5.36
vii) Face Value per Equity Share (Rs.)	₹ 10	₹ 10

