

**ISHAN INTERNATIONAL LIMITED**  
(Formally Known as Ishan International Private Limited)  
**STATEMENT OF ASSETS AND LIABILITIES AS ON 31ST MARCH 2022**

( Amount in Lakhs)

Sr No	Particulars	Note No.	As at 31st March, 2022	As at 31st March, 2021
I.	<b>ASSETS</b>			
1	<b>Non-current assets</b>			
(a)	Property, Plant and Equipment	2	161.58	167.74
(i)	Tangible assets			108.39
(b)	Financial Assets	3	84.45	0.23
(i)	Non-current investments	4	2.18	133.70
(ii)	Long-term loans and advances	5	70.38	7.18
(c)	Other non-current assets	6	4.48	417.24
(d)	deffred Tax Assets		323.06	
	<b>Total Non Current Assets</b>			1.76
2	<b>Current assets</b>	7	1.76	
(a)	Inventories			529.96
(b)	Financial assets	8	827.72	120.32
(i)	Trade receivables	9	150.52	380.96
(ii)	Cash and bank balances	10	863.06	3.27
(iii)	Short-term loans and advances	11	2.76	1,035.27
(c)	Other current assets		1,845.82	1,452.51
	<b>Total Current Assets</b>		2,168.88	
	<b>Total Assets</b>			
II.	<b>EQUITY AND LIABILITIES</b>			
1	<b>EQUITY</b>			
(a)	Share capital	12	492.78	133.71
(b)	Other Equity	13	126.93	362.54
(c)	Money received against share warrants		-	-
	<b>Total Shareholders' Fund</b>		619.72	496.26
2	<b>LIABILITIES</b>			
	<b>Non-current liabilities</b>			
(a)	Financial liabilities			172.64
(i)	Long-term borrowings	14	132.48	-
(c)	Long-term provisions	15	10.99	172.64
	<b>Total Non Current Liabilities</b>		143.47	
	<b>Current liabilities</b>			
(a)	Financial liabilities			557.37
(i)	Short-term borrowings	16	718.37	99.91
(ii)	Trade payables	17	173.79	53.14
(b)	Other current liabilities	18	453.57	73.20
(c)	Short-term provisions	19	59.95	
	<b>Total Current Liabilities</b>		1,405.69	783.61
	<b>Total Liabilities</b>		2,168.88	1,452.51

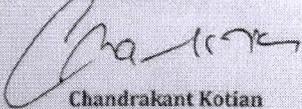
The accompanying notes 1 to 41 are integral part of the financial statements

In terms of our report attached

For Hiren Buch Associates

Chartered Accountants

ERN: 116131W

  
Chandrakant Kotian

Partner

M no. 046514

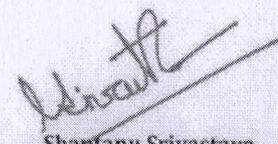
Place: New Delhi

Date: 2nd August, 2022

UDIN: 22046514AQPARI4477



For and on behalf of Board of Directors

  
Shantanu Srivastava  
Managing Director and  
CEO

DIN No.00022662

Place: New Delhi

Date: 2nd August, 2022



Neelam Gupta

Executive Director and

CFO

DIN No.06823562



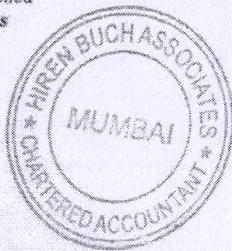
**ISHAN INTERNATIONAL LIMITED**  
(Formally Known as Ishan International Private Limited)  
Profit and loss statement for the Period ended 31st March 2022

[ Amount in Lakhs ]

Particulars	Note No.	For the Year ended March 2022	For the Year ended March 2021
Revenue from operations	20	2,112.41	2,221.06
Other income	21	61.90	50.14
<b>Total Revenue</b>		<b>2,174.31</b>	<b>2,271.20</b>
<b>Expenses:</b>			
Materials Costs	22	1,536.14	1,742.39
Changes in inventories of work-in-progress & Raw Materials	23	-	(1.76)
Employee benefits expense	24	119.46	239.31
Finance costs	25	87.38	87.52
Depreciation and amortization expense	2	5.46	6.21
Other expenses	26	215.49	177.45
<b>Total Expenses</b>		<b>1,963.94</b>	<b>2,251.11</b>
<b>Profit before exceptional and extraordinary items and tax</b>		<b>210.37</b>	<b>20.09</b>
<b>Less: Exceptional items</b>		<b>(27.24)</b>	<b>-</b>
Income of Earlier Years		0.20	-
Taxes of Earlier years' written back		1.21	-
Earlier Years' Interest Expenses		(28.65)	-
<b>Profit before extraordinary items and tax</b>		<b>183.13</b>	<b>20.09</b>
<b>Extraordinary Items</b>			
<b>Profit before tax</b>		<b>183.13</b>	<b>20.09</b>
<b>Less: Tax Expenses</b>			
(1) Current tax		56.00	5.20
(2) Deferred tax Liabilities/(Assets)	14	2.70	(0.16)
<b>Profit (Loss) for the period from continuing operations</b>		<b>124.43</b>	<b>15.05</b>
<b>Other Comprehensive income</b>		<b>124.43</b>	
(a) Items not to be reclassified subsequently to profit or loss			
Gain/(loss) on fair value of defined benefit plans as per actuarial valuation		2.71	-
(b) Items to be reclassified subsequently to profit or loss		-	-
<b>Other Comprehensive income for the year, net of tax</b>		<b>2.71</b>	<b>-</b>
<b>Total comprehensive income for the year, net of tax</b>		<b>127.15</b>	<b>15.05</b>
<b>Profit available for appropriation (after tax)</b>		<b>127.15</b>	<b>15.05</b>
<b>Profit (Loss) for the period</b>		<b>127.15</b>	<b>15.05</b>
<b>Earnings per equity share:</b>			
(1) Basic		2.58	1.13
(2) Diluted		2.58	1.13

The accompanying notes 1 to 41 are integral part of the financial statements  
In terms of our report attached

For Hiren Buch Associates  
Chartered Accountants  
FRN : 116131W

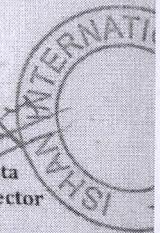


Chandrakant Kotian  
Partner  
M no. 046514  
UDIN: 22046514AQPAR14477  
Place : New Delhi  
Date : 2nd August, 2022

For and on behalf of Board of Directors

*Shantanu*  
Shantanu Srivastava  
Managing Director &  
CEO  
DIN No.00022662

*Neelam*  
Neelam Gupta  
Executive Director  
and CFO  
DIN No.06823562



Place : Mumbai  
Date : 2nd August, 2022