

**International Marketing Corporation Private Limited  
Ludhiana**

**Balance Sheet as at 31st March, 2024**

**(Amount in Rs.)**

Particulars	Note no.	As at 31 March 2024	As at 31 March 2023
<b>I EQUITY AND LIABILITIES</b>			
<b>1 Shareholders' Funds</b>			
a) Share Capital	2	20,00,00,000	20,00,00,000
b) Reserve Surplus	3	<u>1,10,05,27,755</u>	<u>81,07,88,355</u>
		<b>1,30,05,27,755</b>	<b>1,01,07,88,355</b>
<b>2 Non Current Liabilities</b>			
a) Long term borrowings	4	-	-
b) Deferred Tax Liability (Net)	14	25,35,236	24,06,352
c) Other long term liabilities	5	33,91,24,907	39,94,42,267
d) Long term provisions	6	<u>70,35,937</u>	<u>14,66,853</u>
		<b>34,86,96,080</b>	<b>40,33,15,472</b>
<b>3 Current Liabilities</b>			
a) Short-term borrowings	7	-	-
b) Trade payables	8	4,41,13,836	1,97,52,149
c) Other current liabilities	9	1,04,64,68,214	1,21,70,76,858
d) Short term Provisions	10	<u>88,59,528</u>	<u>55,07,893</u>
		<b>1,09,94,41,578</b>	<b>1,24,23,36,900</b>
<b>TOTAL</b>		<b>2,74,86,65,414</b>	<b>2,65,64,40,727</b>
<b>II ASSETS</b>			
<b>1 Non Current Assets</b>			
a) Property, Plant & Equipment			
i) Property, Plant & Equipment	11	47,35,86,405	43,67,79,942
ii) Intangible assets	11	14,12,618	16,79,223
iii) Capital work-in-process		<u>62,72,941</u>	<u>9,23,621</u>
		<b>48,12,71,964</b>	<b>43,93,82,785</b>
b) Non-current investments	12	1,36,88,64,135	1,08,56,96,435
c) Other Non-Current Assets	13	1,12,47,364	1,20,37,447
d) Deferred Tax Asset (Net)	14	-	-
		<b>1,86,13,83,463</b>	<b>1,53,71,16,667</b>
<b>2 Current Assets</b>			
a) Current Investments	15	-	-
b) Inventories	16	35,27,21,780	43,26,80,247
c) Trade receivables	17	5,98,45,883	3,07,35,622
d) Cash and Cash Equivalents	18	23,50,43,820	36,16,18,369
e) Short-term loans and advances	19	23,37,21,440	29,06,92,958
f) Other current assets	20	<u>59,49,028</u>	<u>35,96,865</u>
		<b>88,72,81,951</b>	<b>1,11,93,24,060</b>
<b>TOTAL</b>		<b>2,74,86,65,414</b>	<b>2,65,64,40,727</b>
Summary of significant accounting policies	1		

The accompanying notes are an integral part of the financial statements. 1-43

As per our report of even date  
For **CHATLEY & ASSOCIATES,**  
Chartered Accountants

  
DHEERAJ CHATLEY  
Partner  
M.No. 096971  
PLACE : Ludhiana  
UDHIANA

DATED : The 4th day of September, 2024  
UDIN : 24096971BKFUJR6556

For and on behalf of the board of directors of  
**International Marketing Corporation Private Limited**

  
Ashok Bhatia  
Director  
(DIN-00838509)

  
Rakesh Kumar  
Director  
(DIN-08788831)

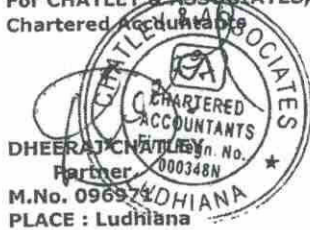
International Marketing Corporation Private Limited  
Ludhiana

Statement of Profit and Loss for the year ended 31st March, 2024

(Amount in Rs.)

Particulars	Note no.	As at 31 March 2024	As at 31 March 2023
<b>I Revenue from Operations</b>	21	2,60,94,03,352	3,49,78,00,854
<b>II Other Incomes</b>	22	24,72,07,024	16,88,02,459
<b>III Total Revenue</b>		<b>2,85,66,10,376</b>	<b>3,66,66,03,313</b>
<b>IV Expenses :</b>			
Purchase of Stock in Trade	23	82,33,45,462	1,07,03,97,498
Changes in inventories of Stock in Trade	24	7,99,58,467	21,75,81,668
Employee benefits expense	25	19,40,56,226	15,12,38,484
Finance costs	26	50,23,153	41,72,936
Depreciation and amortization expenses	11	3,64,07,236	4,01,98,885
Other expenses	27	1,35,72,70,510	1,90,08,11,955
<b>V Total Expenses</b>		<b>2,49,60,61,053</b>	<b>3,38,44,01,426</b>
<b>VI Profit before exceptional and extraordinary items and tax</b>		36,05,49,323	28,22,01,887
<b>VII Less: Exceptional Items</b>	28	-	1,49,972
<b>VIII Profit before extraordinary items and tax</b>		36,05,49,323	28,20,51,915
Less: Extraordinary items		-	-
Profit before tax		36,05,49,323	28,20,51,915
Less: Tax expense :			
- Current Tax		6,35,92,571	7,29,75,895
- Deferred Tax		1,28,884	1,94,662
- Tax adjustments of earlier years		-	-
<b>Net Profit/(Loss) for the period after tax</b>		<b>29,68,27,868</b>	<b>20,88,81,358</b>
<b>Earnings per equity share</b>			
(Nominal value of equity share 10/-)			
-Basic		14.84	10.44
-Diluted		14.84	10.44

As per our report of even date  
For CHATLEY & ASSOCIATES,  
Chartered Accountants



DATED : The 4th day of September, 2024  
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For and on behalf of the board of directors of  
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*Ashok Bhatia*  
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